## **PUBLIC ADVISORY #10**

## Import Duty and General Consumption Tax (GCT) Waiver – Agricultural Items (REVISED)

Reference is made to Ministry of Finance and the Public service letter dated December 1, 2025, and superseded by letter dated December 4, 2025.

The Ministry of Finance and the Public Service has advised the Jamaica Customs Agency of a temporary waiver of Import Duty and General Consumption Tax (GCT) on thirty-six (36) agricultural items. Two (2) additional items, chicken leg quarters (fresh or chilled and frozen) proper to HS 0207.1300.10 and 0207.1490.10 have been granted further relief, fifty percent (50%) of Import Duty, GCT and Additional Stamp Duty.

This is in accordance with section 30B of the Second Schedule to the Customs Act and Section 47 of the GCT Act.

The period of relief is December 1, 2025, to February 28, 2026.

The relief measure to address the waiver of ID and GCT for the thirty-six (36) agricultural items remains as previously communicated and is supported by ANC DR 2.

Additional National Code (ANC) DR3 is updated to facilitate the additional relief of duties and taxes. Please see attached Appendix I (DR2) & II(DR3) for list of items.

## Appendix I (DR2) Tax Treatment for Agricultural Items to be Waived

Table Figgs (Fowls of species Gallus Domesticus)	No.	Items	Tariff Code	Tax to be Waived	
Table Eggs (Fowls of species Gallus Domesticus)		20022			
Callus Domesticus   Call	1	Table Eggs (Fowls of species		Import Duty & GCT	
Acid	1	,	0407.2100.00	Import Duty & GC1	
acid	2		0408.9900.00	Import Duty & GCT	
CROPS - FRESH VEGETABLES & FRUITS			2502 1000 00	- ·	
4         Cabbage (Green)         0704.9010.00         Import Duty & GCT           5         Carrot         0706.1010.00         Import Duty & GCT           6         Pineapple (Fresh)         0804.3000.10         Import Duty & GCT           7         Red Sweet Pepper         0709.6010.00         Import Duty & GCT           8         Yellow Sweet Pepper         0709.6010.00         Import Duty & GCT           10         Watermelon         0807.1100.00         Import Duty & GCT           11         Tomato (Plummy)         0702.0000.00         Import Duty & GCT           12         Tomato (Table)         0707.0010.00         Import Duty & GCT           14         Cucumber         0707.0010.00         Import Duty & GCT           15         Cantaloupe         0807.1910.00         Import Duty & GCT           16         Iceberg Lettuce (Head Lettuce)         0705.1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910.1100.00         Import Duty & GCT           18         Honeydew Melon         0807.1990.00         Import Duty & GCT           19         Romaine Lettuce         0705.1900.00         Import Duty & GCT           20         Cauliflower         0704.1010.00         Import Duty & GCT      <	3				
5         Carrot         0706.1010.00         Import Duty & GCT           6         Pineapple (Fresh)         0804.3000.10         Import Duty & GCT           7         Red Sweet Pepper         0709.6010.00         Import Duty & GCT           8         Yellow Sweet Pepper         0709.6010.00         Import Duty & GCT           9         Green Sweet Pepper         0709.6010.00         Import Duty & GCT           10         Watermelon         0807.1100.00         Import Duty & GCT           11         Tomato (Plummy)         0702.0000.00         Import Duty & GCT           12         Tomato (Table)         0707.0010.00         Import Duty & GCT           14         Cucumber         0707.0010.00         Import Duty & GCT           15         Cantaloupe         0807.1910.00         Import Duty & GCT           16         Iceberg Lettuce (Head Lettuce)         0705.1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910.1100.00         Import Duty & GCT           18         Honeydew Melon         0807.1990.00         Import Duty & GCT           19         Romaine Lettuce         0705.1900.00         Import Duty & GCT           20         Cauliflower         0704.1010.00         Import Duty & GCT					
6         Pincapple (Fresh)         0804,300.10         Import Duty & GCT           7         Red Sweet Pepper         0709,6010.00         Import Duty & GCT           9         Green Sweet Pepper         0709,6010.00         Import Duty & GCT           10         Watermelon         0807,1100.00         Import Duty & GCT           11         Tomato (Plummy)         0702,0000.00         Import Duty & GCT           12         Tomato (Table)         0807,2000.00         Import Duty & GCT           14         Cucumber         0707,0010.00         Import Duty & GCT           15         Cantaloupe         0807,1910.00         Import Duty & GCT           16         Iceberg Lettuce (Head Lettuce)         0705,1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910,1100.00         Import Duty & GCT           18         Honeydew Melon         0807,1990.00         Import Duty & GCT           19         Romaine Lettuce         0705,1900.00         Import Duty & GCT           20         Cauliflower         0704,1010.00         Import Duty & GCT           21         Zucchini         0709,9910.00         Import Duty & GCT           22         Yellow Squash         0701,1000.00         Import Duty & GCT      <				· · ·	
7         Red Sweet Pepper         0709.6010.00         Import Duty & GCT           9         Green Sweet Pepper         0709.6010.00         Import Duty & GCT           10         Watermelon         0807.1100.00         Import Duty & GCT           11         Tomato (Plummy)         0702.0000.00         Import Duty & GCT           12         Tomato (Table)         0707.0010.00         Import Duty & GCT           13         Papaya         0807.2000.00         Import Duty & GCT           14         Cucumber         0707.0010.00         Import Duty & GCT           15         Cantaloupe         0807.1910.00         Import Duty & GCT           16         Iceberg Lettuce (Head Lettuce)         0705.1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910.1100.00         Import Duty & GCT           18         Honeydew Melon         0807.1990.00         Import Duty & GCT           19         Romaine Lettuce         0705.1900.00         Import Duty & GCT           20         Cauliflower         0704.1010.00         Import Duty & GCT           21         Zucchini         0709.9390.00         Import Duty & GCT           22         Yellow Squash         0701.1000.00         Import Duty & GCT					
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10   Watermelon   0807.1100.00   Import Duty & GCT			0709.6010.00	Import Duty & GCT	
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Tomato (Table)			0807.1100.00	Import Duty & GCT	
12   Tomato (Table)	<u> </u>		0702.0000.00	Import Duty & GCT	
14         Cucumber         0707.0010.00         Import Duty & GCT           15         Cantaloupe         0807.1910.00         Import Duty & GCT           16         Iceberg Lettuce (Head Lettuce)         0705.1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910.1100.00         Import Duty & GCT           18         Honeydew Melon         0807.1990.00         Import Duty & GCT           19         Romaine Lettuce         0705.1900.00         Import Duty & GCT           20         Cauliflower         0704.1010.00         Import Duty & GCT           21         Zucchini         0709.9910.00         Import Duty & GCT           22         Yellow Squash         0709.9390.00         Import Duty & GCT           23         Potato Seed         0701.1000.00         Import Duty & GCT           24         Onion Seeds         25         Cabbage Seeds           25         Cabbage Seeds         26         Carrot Seeds           27         Tomato Seeds         1209.9100.20         Import Duty & GCT           31         Cucumber Seeds         1209.9100.20         Import Duty & GCT           32         Pak Choi Seeds         1209.9100.20         Import Duty & GCT           33         Caul		` ′	0007 2000 00	- '	
15   Cantaloupe   0807.1910.00   Import Duty & GCT	<u> </u>				
16         Iceberg Lettuce (Head Lettuce)         0705.1100.00         Import Duty & GCT           17         Ginger (Fresh)         0910.1100.00         Import Duty & GCT           18         Honeydew Melon         0807.1990.00         Import Duty & GCT           19         Romaine Lettuce         0705.1900.00         Import Duty & GCT           20         Cauliflower         0704.1010.00         Import Duty & GCT           21         Zucchini         0709.9910.00         Import Duty & GCT           22         Yellow Squash         0709.9390.00         Import Duty & GCT           ASSORTED FRUIT AND VEGETABLE SEEDS           23         Potato Seed         0701.1000.00         Import Duty & GCT           24         Onion Seeds         25         Cabbage Seeds           25         Cabbage Seeds         26         Carrot Seeds           27         Tomato Seeds         1209.9100.20         Import Duty & GCT           30         Sweet Pepper Seeds         1209.9100.20         Import Duty & GCT           31         Cucumber Seeds         1209.9100.20         Import Duty & GCT					
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34 Broccoli Seeds 35 String Bean Seeds	32	Pak Choi Seeds			
35 String Bean Seeds	33	Cauliflower Seeds			
	34	Broccoli Seeds			
36 Watermelon Seeds 1207.7010.20 Import Duty & GCT	35	String Bean Seeds			
	36	Watermelon Seeds	1207.7010.20	Import Duty & GCT	

## Appendix II (DR3)

No.	Items	Tariff Code	Tax to be Waived					
ANIMAL PROTEIN								
1	Chicken Leg Quarters (Fresh or Chilled)	207130010	50% of ID, GCT & ASD					
2	Chicken Leg Quarters (Frozen)	207149010	50% of ID, GCT & ASD					