

## PUBLIC ADVISORY #1

### Implementation of 2026-2027 Revenue Measures

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The following outlines the revenue measures for the financial year 2026/2027. These measures are supported by the General Consumption Tax (Amendment of Schedule) Order 2026 and takes effect May 1, 2026.

1. Part A of the 2<sup>nd</sup> Schedule to the General Consumption Tax Act (GCT) was amended to reflect the imposition or rate change of Special Consumption Tax Specific (SCTS) on non-alcoholic sweetened beverages (NASB), alcoholic beverages and cigarettes, cigars, cheroots, cigarillos as follows:

- a) SCT rate of \$0.22 cent per gram of added sweetener for non-alcoholic sweetened beverages. The affected **HS headings are 20.09, 21.06 and 22.02.**

Please note that in implementing the SCTS on NASB, the Jamaica Customs Agency (JCA) will require detailed invoices, Product Specification Sheet, Material Safety Data Sheets and or other Technical Data Sheets to be uploaded with the Declarations for processing. The field on the declaration that facilitates the calculation of the SCTS for the NASB is the statistical unit “BOX 41” on the SAD page of the C87e import declaration. The declarant is therefore required to enter the **total grams of added sweetener for each line item in “BOX 41”** to facilitate calculation of the SCTS.

**Non-alcoholic Sweetened Beverage (NASB)** means any beverage containing less than 0.5% alcohol, which is commercially produced, packaged, sealed or otherwise prepared, in final form for retail sale, and intended for direct human consumption without further dilution, mixing or preparation, to which an added sweetener has been incorporated during the manufacturing of the beverage, including fermented beverages, mineral waters and aerated waters containing an added sweetener, but excluding- liquid whole or skimmed milk, juices to which no additional sweetener has been added.

- b) SCT rate of \$1,400 per Litre of Pure Alcohol (LPA) for Alcoholic Beverages, the affected **HS headings are 22.03, 22.04, 22.05, 22.06, 22.07 and 22.08.**
- c) SCT rate of \$20,000.00 per 1,000 stick or \$20.00 per stick of Cigarettes, cigars, cheroots, cigarillos containing tobacco and tobacco substitutes, the affected **HS heading is 24.02.**

2. Part B of the 2<sup>nd</sup> Schedule of the GCT Act was amended affecting the motor vehicle concession for specified category of persons. The motor vehicle concession as of May 1, 2026, grants exemption of **SCT only** on private motor cars and private motor trucks (pick-ups) within the meaning of section 6 of the Road Traffic Act to the specified category of persons. Additional National Codes (ANCs) have been created and added to the updated Customs Procedure Codes (CPC) Guide to facilitate this revenue measure.

<https://jca.gov.jm/asycuda-world/customs-procedure-codes/>

<https://jca.gov.jm/wp-content/uploads/2026/05/PRINTABLE-TARIFF-based-on-HS-2022-effective-May-1-2026.x37759.pdf>