



Customs Procedure Codes (CPC) Guide

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Customs Procedure Codes

Customs Procedure Codes (CPCs) are composed of seven (7) characters which are divided into two parts and are the required input for the eSAD field at Box 37.

The first subdivision of the code comprises a four (4) digit numeric code which represents an extension to the Regime Type selected at Box 1 of the eSAD.

The second subdivision is a three (3) character alpha-numeric code which identifies the tax treatment to be applied at the commodity level, based on Customs and other National Legislation. The latter three characters are also referred to as the **Additional National Codes (ANC)** and must be used in conjunction with the procedure selected from the first subdivision.

Example: if an import declaration was being prepared for **Rice** under the category **Food items** said taxpayer would be entitled to exemption of **General Consumption Tax**.

Step 1- Declarant would first select at Box 1 the Regime Type - **IM4 Entry for Home Use**

Step 2- Declarant would then select at Box 37 first subdivision - **4000 Commercial Import**

Step 3- Followed by selecting the second subdivision at Box 37 – **F09 representing** a tax treatment which exempts **GCT for rice (GCT Act, T.S., Pt. 1, item 14))**

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
EX1- Permanent Export	1000	Export (Permanent)
EX2 – Temporary Export	2000	Temporary Export for Return in Same State
	2100	Temporary Export for Repair, Restoration or Improvement
	2171	Temporary Export from In-Bond Shop for Repair, Restoration or Improvement
	2200	Temporary Export for Outward Processing
EX3- Re-Exportation	3040	Re-Export After Entry for Home Use
	3050	Re-Export after Temporary Import in Same State

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	3051	Re-Export after Temporary Import for Repairs, Restoration or Improvement
	3052	Re-Export after Temporary import for inward processing
	3053	Re-Export after Temporary import exhibition or entertainment
	3058	Re-Export after Temporary Import (Legacy System)
	3070	Re-Export after Private Bonded Warehousing
	3071	Re-Export after In-bond Warehousing - Accounting for DFS Sales
	3171	Re-Export after In-bond - Other
	3078	Re-Export after Warehousing (Legacy System)
EX8-Transit to Export	8100	Transit (By road to another port for Re-export)
EX9	9390	Export from Free Zone
	9391	Export from Free Zone after processing
	9500	Destruction of goods
BG4 – Goods Entered as Non-Commercial Passenger Baggage	4000	Commercial Import
	4500	Non- Commercial
	4600	Passenger Baggage
	4900	Commercial Import –With Uplift Applied
IM4 – Entry For Home Use	4000	Commercial Import
	4042	Finalization of Provisional Entry
	4050	Home use after Temporary Import for return in same state

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	4051	Home use after Temporary Import for Repair, Restoration or Improvement
	4052	Home use after Temporary Import for Inward Processing
	4053	Home use after Temporary Import for Exhibition or Entertainment
	4070	Ex- Warehouse
	4071	Ex- Warehouse (Duty Free Shops)
	4090	Import from Free Zone
	4091	Import from Free Zone After Processing
	4092	Import for Home Use after Entry into Free Zone for Consumption
	4200	Provisional Entry
	4400	Short Shipment
	4500	Non- Commercial Import
	4600	Passenger Baggage
	4900	Commercial Import with Uplift Applied
IMS4 - Simplified Declaration for Import	4000	Commercial Import
	4500	Non-Commercial Importation
	4600	Passenger Baggage
	4900	Commercial Import –with Uplift Applied
IM5- Temporary Import	5000	Temporary Import for Return in Same State
	5058	Temporary Import for Return in same State (Legacy System)

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	5100	Temporary Import for Repair, Restoration or Improvement
	5200	Temporary Import for Inward Processing
	5300	Temporary Import for Exhibition or Entertainment
IM6 Re-Importation	6010	Re- Import after Permanent Export
	6020	Re-Import after Temporary Export in Same State
	6021	Re-Import after Temporary Export for Repairs or Restoration
	6022	Re-Import after Temporary Export for Outward Processing
	6028	Re-Importation from Temporary Export (Legacy System)
IM7- Entry for Warehousing	7000	Warehouse (Private Bonded)
	7070	Transfer between Private Bonded Warehouse
	7078	Warehousing from Legacy System
	7090	Import from Free Zone to Private Bonded Warehouse
	7100	Warehouse In bond (DFS)
	7130	Return of item after In Bond – Duty Free Sale Accounting
	7170	Transfer to In-bond Warehouse (DFS) from Private Bonded Warehouse
	7171	Transfer between In-bond Warehouses (DFS)

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
	7178	Transfer to In-bond from Legacy System (DFS)
IM8 – Customs Transit/Transshipment	8000	Goods Transfer (Public Bonded Warehouse)
	8200	Transshipment (From Vessel to Vessel in the port)
	8300	Transfer to Queen’s Warehouse
	8370	Transit to Queens Warehouse from bonded warehouse
IM9	9000	Free Zone Entry
	9070	Entry into Free Zone from bonded warehouse
	9090	Transfer between Free Zones
	9098	Entry for Free Zone from Legacy System
	9100	Entry into Free Zone for Processing
	9191	Transfer between Free Zone for Processing
	9200	Entry into Free Zone for Consumption
	9270	Entry into Free Zone for consumption from Bonded Warehouse
	9390	Export from Free Zone
	9391	Export from Free Zone after processing
	9500	Destruction of goods
	9700	Goods sold in auction
IMD4 – Immediate Delivery – Import for Home Use	4000	Commercial Import
IML4 – De Nova From Legacy System – Import for Home Use	4000	Commercial Import

Regime Type -Model of Declaration (Box 1)	Customs Procedure Code (Box 37 First Subdivision)	Description
IP8 – Intra Port Transfer	8000	Transit Goods Transfer (Public Bonded Warehouse)

Correlation Table of Existing Free Code and Additional National Codes (ANC)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	032.32 DUTY	Plant fertilizers	0											A01	Customs Tariff, T.S., Pt. 2, Item 32
	012.08 GCT	Fertilizers under tariff Heading Nos. 3101.00, 3103.00, 3104.00 and 3105.00, and herbicides, fungicides, plant growth regulators, nematocides, rodenticides, veterinary preparations and molluscides.		0										A02	GCT Act, F.S., Part II, Group 2, Item 8 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.
	012.01 GCT, 011.00 ASD	Animal feeds except pet foods (Approved by the Ministry of Agriculture)		0	0									A03	GCT Act, F.S., Group 2, Item 1 & Stamp Duty Act, Appendix B, Item 11
	012.01 GCT	Animal feeds except pet foods		0										A04	GCT Act, F.S., Group 2, Item 1
	033.17 DUTY, 012.01 GCT	Animal feeds except pet foods for use solely in livestock, dairy and poultry industries (Approved by the Ministry of Agriculture)	0.05	0										A05	Customs Tariff, Third Schedule, Part Three, Item 17; GCT Act, First Schedule, Group 2, Item 1
	011.00 ASD	Animal feeds (Approved by the Ministry of Agriculture)			0									A06	Stamp Duty Act, Appendix B, Item 11

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	012.03 GCT	Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks (that is to say four-pronged forks), which the Commissioner General is satisfied are purchased solely for the use in agricultural activities.		0										A07	GCT Act, F.S., Group 2, Item 3
	031.33 DUTY	Knives for agricultural or horticultural use	0											A08	Customs Tariff, T.S., Pt. 1, Item 33
	031.34 DUTY	Scissors and blades thereof for agricultural or horticultural use	0											A09	Customs Tariff, T.S. Pt. 1, Item 34
	031.35 DUTY	Other articles of cutlery for agricultural or horticultural use	0											A10	Customs Tariff, T.S., Pt. 1, Item 35
	032.20 DUTY	Resinite grafting and budding tape used for horticultural purposes	0.05											A11	Customs Tariff, T.S., Pt. 2, Item 20
	012.07 GCT	Fishing apparatus, gear, boats and engines (but not including outboard motors exceeding a maximum of 75hp), equipment and parts thereof which the Commissioner General is satisfied is imported or purchased by or on behalf		0										A12	GCT Act, First Schedule, Part II, Group 2, Item 7 as per GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
		of or taken out of bond by commercial fishermen for use in the capture of fish for sale.													
Agricultural, Horticultural & Fishing Industry	033.12 DUTY, 012.07 GCT	Fishing gear, commercial	0.05	0										A13	Customs Tariff, T.S., Pt. 3 Item 12; GCT Act, First Schedule, group 2, Item 7
	031.24 GCT	Motor Spirit, lubricating oil for commercial fishing		0										A14	GCT Act, T.S., Part 1, Item 24
	032.37 DUTY	Seed-bed cloth (i.e. impregnated fabric imported for agricultural purposes)	0											A15	Customs Tariff, T.S., Pt. 2, Item 37
	033.14 DUTY	Insecticides, fungicides, weedicides, wood preservatives, etc.	0.05											A16	Customs Tariff, T.S., Pt. 3, Item 14
	033.14 DUTY 012.09 GCT	Insecticides of tariff heading 38.08 intended for exclusive use in agriculture to destroy vermin (5% ID, GCT exempt)	0.05	0										A17	Customs Tariff, T.S. Pt. 3, Item 14; GCT Act, First Schedule, Group 2, Item 9
	030.00 ASD	Insecticides, fungicides, herbicides imported for agricultural or horticultural purposes			0									A18	Stamp Duty Act, Appendix B, Item 30

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	031.22 GCT	Imported live bird, used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching (tariff headings 0407.00.10 and 0407.00.20)		0										A19	GCT Act, T.S., Part 1, Item 22 & 22A
	032.29 DUTY	Paper and other pots for potting vegetable seedlings	0											A20	Customs Tariff, T.S., Pt. 2, Item 29
	032.38 DUTY	Seed potatoes and seeds for planting	0.05											A21	Customs Tariff, T.S., Pt. 2, Item 38
	032.39 DUTY	Soil and plant testing equipment and soil conditioners approved by the Chief Technical Officer in the Ministry of Agriculture.	0.05											A22	Customs Tariff, T.S., Pt. 2, Item 39
	032.02 DUTY	Animals for breeding; semen for artificial insemination of animals; poultry egg for hatching	0.05											A23	Customs Tariff, T.S., Pt. 2, Item 2
	033.17 DUTY	Livestock, dairy and poultry industries	0.05											A24	Customs Tariff, T.S., Pt. 3, Item 17
	033.16 DUTY	Iron or steel wire mesh imported for agricultural purposes	0											A25	Customs Tariff, Third Schedule, Part Three, Item 16

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Agricultural, Horticultural & Fishing Industry	033.17 DUTY 031.55 GCT,	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (Livestock, dairy and poultry Industry)	0.05	0										A26	Customs Tariff , T.S. Pt. 3, Item 17; GCT Act , 3rd Sch., Pt. 1, Item 47 (GCT Amendment of Schedules dated June 3, 2013)
	033.14 DUTY, 012.08 GCT	Herbicides/Weedicides solely for use in agriculture engaged in for commercial purposes; Rodenticides for use in agriculture, forestry and mining	0.05	0										A27	Customs Tariff , T.S, Pt. 3, Item 14; GCT Act , F.S., Part II, Group 2, Item 8 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.
	012.01 GCT, 951.00 DUTY	Fish feed for 220,000 metric tonnes floating/extruded fish feed for the species pangasius hypothalus and tilapia of tariff heading 2309.9060 (Expired)	0	0										A28	GCT Act , First Schedule, Group 1; MOF Letter , dated June 01, 2015
	012.09 GCT	Insecticides of tariff heading 38.08 intended for exclusive use in agriculture (extended to Durban of 3923.2100.00)		0										A29	GCT Act , First Schedule, Group 2, Item 9

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.22 GCT	Live horses imported to be used primarily for breeding, specified under Tariff Headings 0101.2100.00 and 0101.2990.20 and subject to the approval of the Minister responsible for agriculture.		0										A30	GCT Act , Third Schedule, Part 1, item 22B vide the General Consumption Tax (Amendment of Schedules) Order, 2023 effective July 18, 2023.
	031.22 GCT	Racehorses, not for breeding, specified under Tariff Heading 0101.2910.00 and subject to the approval of the Minister responsible for agriculture.		0										A31	GCT Act , Third Schedule, Part 1, item 22BA vide the Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) Order, 2023 effective July 18, 2023.
	031.22 GCT	Horses, not for breeding nesoi, specified under Tariff Heading 0101.2990.10 and subject to the approval of the Minister responsible for agriculture.		0										A32	GCT Act , Third Schedule, Part 1, item 22BB vide the Provisional Collection of Tax (General Consumption Tax) (Amendment of Schedules) Order, 2023 effective July 18, 2023.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.22 GCT	Pigs imported to be used primarily for breeding, specified under Tariff Headings 0103.1000.00, 0103.9110.00 and 0103.9210.00 and subject to the approval of the Minister responsible for agriculture.		0										A33	GCT Act , Third Schedule, Part 1, item 22C vide General Consumption Tax (Amendment of Schedules) Order, 2023 effective July 18, 2023, and ending 5 years after the effective date.
	031.22 GCT	Small ruminants (that is, sheep and goats) imported to be used primarily for breeding, specified under Tariff Headings 0104.1010.00 and 0104.2010.00 and subject to the approval of the Minister responsible for agriculture.		0										A34	GCT Act , Third Schedule, Part 1, item 22D vide General Consumption Tax (Amendment of Schedules) Order, 2023 effective July 18, 2023, and ending 5 years after the effective date.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Aircraft	002.00 DUTY, 015.03 GCT, 015.03 SCTS18 015.03 SCTF28, 015.03 SCTA08	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: for airlines operating schedule services (local flights) & chartered or private aircraft calling for refuelling and repair	0	0		0	0	0						AC1	Customs Tariff, S.S. Part 1, Item 2 (1-7); GCT Act, F.S. Group 5, Item 3
	002.00 DUTY	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: not operating a schedule service or charter; or calling for refuelling or repairs	0											AC2	Customs Tariff, S.S. Part 1, Item 2 (1-7)
	002.00 DUTY, 012.00 ASD, 015.03 GCT 015.03 SCTS18, 015.03 SCTF28, 015.03 SCTA08,	Goods relating to the heading "aircraft" as described in item 2 of the second schedule: operating a schedule service (International flights)	0	0	0									AC4	Customs Tariff, S.S., Part 1, Item 2 (1-7); Stamp Duty Act , Appendix B, Item 12; GCT Act , F.S., Group 5, Item 3

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Armed Forces	033.08 DUTY	Armed forces including arms, uniform and equipment for approved volunteer forces, cadet force or rifle association	0.05											AF1	Customs Tariff, T.S., Part 3, Item 8
	033.08 DUTY, 195.01 ENVL, 019.11 GCT	Goods imported or officially taken out of bond for use by the Jamaica Defence Force	0.05	0						0				AF2	Customs Tariff, T.S., Part 3, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S., Group 9, Item 11
	195.01 ENVL, 019.11 GCT	Goods imported or officially taken out of bond for use by the Jamaica Defence Force (Items that do not qualify for import duty exemption under the Third Schedule)		0						0				AF3	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S., Group 9, Item 11

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Bauxite Industry	920.00 DUTY, 031.00 ASD, 920.00 SCTA08, 920.00 SCTS18, 193.01 SCF, 195.17 ENVL, 920.00 GCT	Bauxite and Alumina Industry (Encouragement) Act	0	0	0	0		0	0		*			BA1	Bauxite and Alumina Industry (Encouragement) Act; Stamp Duty Act, Appendix B, Item 31; Standards Regulation, 2nd Sch., Item 1; ENVL exempted via MOF letter dated Dec. 31, 2010
	920.00 DUTY, 031.00 ASD, 920.00 SCTA08, 920.00 SCTS18, 193.01 SCF, 195.17 ENVL, 920.00 GCT	Non-bulk Shipments; Bauxite and Alumina industry (Encouragement Act)	0	0	0	0		0	0		0.5			BA2	Bauxite and Alumina Industry (Encouragement) Act; Stamp Duty Act, Appendix B, Item 31; Standards Regulations, 1 st Sch., Pt. B, Item 1; ENVL exempted via mof letter dated Dec 31, 2011; CAF 50% implemented August 12, 2013, on instructions of the Commissioner.
Boat Building Material	032.04 DUTY	Boatbuilding materials	0											BB1	Customs Tariff, T.S., Pt.2, Item 4
Boys Scout and Girls Guide	031.75 GCT	Goods (except motor vehicles) acquired or on behalf of the Boy Scouts or Girls Guides Association of Jamaica		0										BS1	GCT Act, T.S., Pt. 1, Item 62 (GCT Amendment of Schedules June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.02 DUTY, 040.01 ASD, 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; GCT Deferment; ICD, ASD Exempt	0	0	0									C01	Customs Tariff , 3rd Sch., Pt. 5, Item 1 ; Stamp Duty Act , Appendix B, Item 40; GCT Act , Section 42
	035.02 DUTY, 040.01 ASD	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; ICD, ASD Exempt Only (No GCT deferral granted)	0		0									C02	Customs Tariff , 3rd Sch., Pt. 5, Item 1 ; Stamp Duty Act Appendix B, Item 40

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.02 DUTY, 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; GCT Deferment; ICD exempt and item not eligible for ASD exemption	0	0										C03	Customs Tariff , 3rd Sch., Pt. 5, Item 1 ; GCT Act , Section 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.02 DUTY	Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the manufacture of goods in Jamaica by that taxpayer; ICD Exempt Only	0											C04	Customs Tariff, 3rd Sch.,Pt. 5, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Consumables which the Commissioner of Customs is satisfied are imported by a taxpayer to be directly consumed or expended in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.02 DUTY, Zero-rated GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, GCT zero-rated, item not eligible for ASD exemption	0	0										C05	Customs Tariff , 3rd Sch., Pt. 5, Item 1 ; GCT Act via Cabinet Decision No. 38/16 dated 7.11.16 and MOFPS letter dated July 25, 2017
	035.02 DUTY, 040.01 ASD, Zero-rated GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, GCT zero-rated, item eligible for ASD exemption.	0	0	0									C06	Customs Tariff , 3rd Sch.,Pt. 5, Item 1 ; GCT Act via Cabinet Decision No. 38/16 dated 7.11.16 and MOFPS letter dated July 25, 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved manufacturer under treaty obligations: ID-Refer to boxes 34 and 36, GCT deferred.		0										C07	MOFP Letter dated November 8th, 2017; MOFPS letter dated 8.11.207 via Cabinet Decision 36/17 dated 25-9.17
	961.00 DUTY, 961.00 ASD, 961.00 SCTA, 961.00 SCTS, 193.93 SCF, 195.10 ENVL, 196.12 CAF, 961.00 GCT	Food for the Poor (excluding m/vehicles); 50% exemption [of CAF] for approved charitable organization	0	0	0	0		0	0	0	0.5			CH1	The Charities Act; Customs (Amendment) Regulation, 2013; BSI letter, dated June 25, 2013
	961.00 DUTY, 961.00 ASD, 961.00 SCTA08 961.00 SCTS18 196.12 CAF, 961.00 GCT	Charitable Organizations (excluding M/vehicles); 50% exemption [of CAF] for approved charitable organization;	0	0	0	0		0			0.5			CH2	The Charities Act; Customs (Amendment) Regulation, 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Charitable Organizations & Relief Goods	961.00 DUTY, 961.00 ASD, 961.00 SCTA08 961.00 SCTS18 195.01 ENVL, 196.12 CAF, 961.00 GCT	Government schools registered as Charitable Organizations (excluding M/vehicles); 50% exemption [of CAF] for approved charitable organization;	0	0	0	0		0		0	0.5			CH3	The Charities Act; Customs (Amendment) Regulation, 2013; M.O.F letter #347/02 dated August 17, 2001
	030.02 DUTY,	Goods used in the rehabilitation or relief activities	0											CH4	Customs Tariff, S.S. Item 30B
	030.02 ID GCT waived	Specified goods (approved by the Minister) for rehabilitation or relief (Expired)	0	0										CH6	Customs Tariff Resolution (Revision), 1972, Second Schedule, Item 30B; Section 47 of the GCT Act.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	952.00 ID GCT waived	Relief of Import Duty and GCT on Donations received by ODPEM (specified shipments only) ID- exempt GCT-waived SCF, ENVL and CAF payable. (Specific shipments which arrived in September and October 2020 only) Expired	0	0										CH7	Section 14 of the Disaster Risk Management Act; Section 47 of the GCT Act; MOFPS letter dated January 15, 2021.
	030.02 ID GCT waived	Relief of Import Duty and GCT on goods for relief and rehabilitation (Approved by the Minister) ID- exempt; GCT-waived; SCF, ENVL and CAF payable. (Period of relief is July 4, 2024, to August 23, 2024) Expired	0	0										CH8	Customs Tariff Resolution (Revision), 1972 , Second Schedule, Item 30B; Section 47 of the GCT Act. MOFPS letter dated July 4, 2024. Ref. No. 108/144

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	030.02 ID GCT waived	Import duty and GCT relief on goods imported by the general public to assist in recovery efforts on the passage of Hurricane Melissa ID-0% GCT-0% (suspended October 29, 2025, to January 15, 2026) Applicable to specified goods imported between October 29, 2025 & January 15, 2026.	0	0										CH 9	Customs Tariff Resolution (Revision), 1972 Item 30B of the Second Schedule of the Customs Tariff; Section 47 of the GCT Act; Disaster Risk Management Act. MOFPS letter dated October 28, 2025.MOFPS letter dated November 6, 2025. MOFPS letter dated December 31, 2025.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Diplomats & International Organizations	975.00 DUTY, 975.00 ASD, 014.02 SCTA08 014.02 SCTS18 014.02 SCTF28 193.03 SCF, 195.02 ENVL, 196.02 CAF, 014.02 EXC023 014.02 GCT	Diplomats; High Commission and Embassy	0	0	0	0	0	0	0	0	0	0		D01	Vienna Convention and Diplomatic Immunities Act; GCT Act, First Schedule, Group 4, Item 2; Standard Regulations, S.S., Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (b)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	975.00 DUTY, 975.00 ASD, 193.03 SCF, 195.03 ENVL, 014.02 SCTA08, 014.02 SCTF28, 014.02 SCTS18, 014.02 EXC023, 196.03 CAF, 014.02 GCT	Goods Imported by International Organizations	0	0	0	0	0	0	0	0	0	0		D02	Diplomatic Immunities Act; GCT Act , First Schedule, Group 4, GCT Act; Standard Regulations , S.S., Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (b)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	975.00 DUTY, 975.00 ASD, 193.03 SCF, 195.03 ENVL, 014.02 SCTA08, 014.02 SCTF28, 014.02 SCTS18, 014.02 EXC023, 196.03 CAF, 014.02 GCT	Goods imported by officials of the Caribbean Community and Experts on missions (personal and household effects including one (1) motor vehicle)	0	0	0	0	0	0	0	0	0	0		D03	Article 10, paragraph (h) of Part III of the Protocol on the Privileges and Immunities of the Caribbean Community

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	975.00 DUTY, 975.00 ASD, 193.03 SCF, 195.03 ENVL, 014.02 SCTA08, 014.02 SCTF28, 014.02 SCTS18, 014.02 EXC023, 196.03 CAF, 014.02 GCT	Goods imported by staff members of the Caribbean Export Development Agency (personal and household effects including one (1) motor vehicle).	0	0	0	0	0	0	0	0	0	0		D04	Article 9, Schedule 4, 2(c) of the Inter-governmental Agreement for the establishment of the Caribbean Export Development Agency.
Items for the Disabled	001.00 DUTY	Aids and materials for the disabled	0											DA1	Customs Tariff, S.S., Pt. 1, Item 1
	001.00 DUTY, 108.02 GCT, 018.11 GCT	Books, publications and documents of all kinds in raised characters for the blind (Printed matter (excluding newspapers) articles and materials classified under Tariff headings 49.01 to 49.05)	0	0.02										DA2	Customs Tariff, Second Schedule, Item 1 (1); GCT Act, F.S., Pt. VIII; GCT Act, F.S. Group 8, Item 1A

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	001.00 DUTY, 031.60 GCT 031.61 GCT	Hearing aids and other appliances including spare parts for such appliances, for the relief of permanent bodily disablement which are worn or carried or implanted in the body to compensate for any bodily defect or disability	0	0										DA3	Customs Tariff, Second Schedule, Item 1 (5); GCT Act, Third Schedule, Part 1, Item 51

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	001.00 DUTY, 031.62 GCT	Human Invalid carriages	0	0										DA4	Customs Tariff , Second Schedule, Item 1 (5); GCT Act , Third Schedule, Part 1, Item 52– (GCT Amendment of Schedules June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	994.94 ASD	Deferral of payment until time of sale for export			0									DF1	M.O.F Ref. No. 655/04 dated November 4, 2009
	Nil	6% ASD previously paid by in-bond operator												DF2	M.O.F. Ref. No. 655/04 dated November 2009
Duty Free Shops	Nil	Intra-transfer between Duty Free Shops; 6% ASD not applicable. To facilitate the C.33 process												DF3	Form C.33- Application to Remove Goods for Re-Warehousing

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	Nil	Duty Free Shop sales to diplomats												DF4	Vienna Convention and Diplomatic Immunities Act; Section 17 and 18 of the Tourist (Duty-Free) Shopping System Act
Disaster Relief Activities	030.02 ID GCT waived	Waiver of Import duty and GCT on the importation of telecommunication equipment by Digicel Jamaica Limited for their recovery efforts following the passage of Hurricane Melissa. ID- 0% GCT- 0% (Suspended November 6, 2025, to March 31, 2026) EXPIRED	0	0										DR1	Customs Tariff Resolution (Revision), 1972 Item 30B of the Second Schedule of the Customs Tariff; Section 47 of the GCT Act. MOFPS letter dated November 6, 2025.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	030.02 ID GCT waived	Waiver of Import Duty and GCT on the importation of Thirty-six (36) Agricultural Items as outlined in Appendix I ID-0% GCT-0% (Suspended December 1, 2025, to February 28, 2026	0	0											DR 2 Customs Tariff Resolution (Revision), 1972 Item 30B of the Second Schedule of the Customs Act; Section 47 of the GCT Act; MOFPS letter dated December 1, 2025.
	ASD-Waived	Waiver of Additional Stamp Duty (ASD) on 16 of the 36 Agricultural Items as outlined in Appendix B1 ASD-0% (Suspended December 22, 2025, to February 28, 2026. EXPIRED													
					0										

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	GCT waived	Agricultural items chicken leg quarters proper to: HS 0207.1300.10 HS 0207.1490.10 50% ID- 50% 50% GCT- 7.5% (10%) 50% ASD-40% (Suspended December 1, 2025, to February 28, 2026). EXPIRED	50	7.5	40									DR 3	Section 47 of the GCT Act; MOFPS letter dated December 1, 2025

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-0% GCT-0%	Waiver of the Import Duty and GCT on the importation of foldable containerized housing units by the National Housing Trust as part of its Rapid Development Housing Initiative following the passage of Hurricane Melissa ID-0% GCT-0% (suspended January 1, 2026, to March 31, 2027)	0	0										DR 4	Item 30B of the Second Schedule of the Customs Act: Section 47 of the GCT Act: MOFPS letter dated January 9, 2026.
	031.42 GCT	School uniforms and school bags		0										E01	GCT Act, T.S., Pt. 1, Item 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	058.00DUTY 031.42 GCT, 195.01 ENVL	School uniforms and school bags; imported by The Government Schools	0	0						0				E02	Customs Tariff, S.S., Item 58; GCT Act, T.S., Pt. 1, Item 42; M.O.F letter #347/02 dated August 17, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.68 GCT	Exercise books ex. Tariff Heading 4820.20		0										E03	GCT Act, T.S., Part 1, Item 56; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationary and Printed Materials;	108.02 GCT	Printed matter (excluding newspapers and religious materials) articles and materials classified under Tariff headings 49.01 to 49.05 imported for other purposes nesoi		0.02										E05	GCT Act, F.S., Part VIII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	018.11 GCT	All printed matter (excluding newspapers) under tariff heading 49.01 to 49.05 used for religious purposes		0										E06	GCT Act , First Schedule, Group 8, Item 1a
	018.01 GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 imported by Northern Caribbean University or any religious organization		0										E07	Customs Tariff , Second Schedule, Item 58; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act , F.S. Group 8, Item 1
Educational Institutions; Schools; Stationary and Printed Materials;	195.01 ENVL/ 195.02 ENVL, 018.01 GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 imported by educational institutions approved by the Minister of Education; UWI, UTECH and diplomats		0						0				E08	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act F.S., Group 8, Item 1; M.O.F letter #347/02 dated August 17, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	018.08 GCT	Stationery (including writing paper, printed forms, envelopes and blotting paper) for use by Caribbean Exam Council and any other examination body		0										E09	GCT Act, First Schedule, Group 8, Item 8
	033.10 DUTY, 195.01 ENVL, 018.08 GCT	Stationery (including writing paper, printed forms, envelopes and blotting paper for Cambridge Local Examinations Committee for use in connection with the Cambridge Local Examinations, on the production of a certificate to that effect, signed by the Secretary	0.05	0						0				E10	Customs Tariff, T.S., Pt. 3, item 10, GCT Act, First Schedule, Group 8, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationary and Printed Materials;	058.00 DUTY, 018.08 GCT	Stationery and educational apparatus and equipment (including those used for games and physical training) for use by an approved educational institution intended solely for educational purposes; imported by non-government schools (Private Schools)	0	0										E11	Customs Tariff , Second Schedule, Item 58; GCT Act , F.S., Group 8, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	058.00 DUTY, 195.01 ENVL, 018.08 GCT	Stationery and educational apparatus and equipment (including those used for games and physical training) for use by an approved educational institution intended solely for educational purposes; imported by Government Schools (Public Schools)	0	0						0				E12	Customs Tariff , Second Schedule, item 58; M.O.F letter # 347/02 dated August 17, 2007, GCT Act F.S. Group 8, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationary and Printed Materials;	058.00 DUTY, 018.07 GCT	Goods (excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund-raising events) purchased by and services rendered to: - An educational institution recognized as such by the Minister responsible for education, for its own use and so certified by the head of that educational institution; and - From funds, for which the educational institution is accountable. imported by non-government schools (Private Schools)	0	0										E13	Customs Tariff , Second Schedule, Item 58; GCT Act , F.S., Part II, Group 8, Item 7 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Educational Institutions; Schools; Stationary and Printed Materials;	058.00 DUTY, 195.01 ENVL, 018.07 GCT	Goods (excluding motor vehicles, alcoholic beverages, motor spirit, kerosene and diesel oils and goods purchased for fund-raising events) purchased by and services rendered to: - An educational institution recognized as such by the Minister responsible for education, for its own use and so certified by the head of that educational institution; and - From funds, for which the educational institution is accountable. imported by Government Schools (Public Schools)	0	0						0				E14	Customs Tariff , Second Schedule, Item 58; Stamp Duty Act , Item 14 of Appendix B; M.O.F letter #347/02 dated August 17, 2007 ; GCT Act , F.S., Part II, Group 8, Item 7 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.
	058.00 DUTY, 018.05 GCT	Goods (including computers) and services acquired by Council of Legal Education & Northern Caribbean Univ. for their use	0	0										E15	Customs Tariff , Second Schedule, Item 58; GCT Act, F.S. , Group 8, Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	952.00 DUTY, 952.00 SCTA, 195.01 ENVL, 952.00/018.05 GCT	University of Technology	0	0		0				0				E16	Remission under own act; GCT Act , First Schedule, Group 8, Item 5; M.O.F. letter #347/02 dated August 17, 2007
Educational Institutions; Schools; Stationary and Printed Materials;	960.00 DUTY, 960.00 SCTA08, 960.00 SCTS18, 195.01 ENVL, 960.00/018.05 GCT	University of The West Indies (U.W.I.)	0	0		0		0		0				E17	Customs Act , Sec. 5; GCT Act, First Schedule, Group 8, Item 5; M.O.F. letter #347/02 dated August 17, 2007)
	033.26 DUTY, 031.98 GCT	Energy saving devices as per part 1c; Energy conservation	0.05	0										EC1	Customs Tariff , T.S., Pt. 3, Item 26; GCT Act , 3rd Sch., Part 1C
	033.26 DUTY	Energy conservation	0.05											EC2	Customs Tariff , T.S. Pt. 3, item 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Energy Conservation	031.98 GCT	Energy saving devices as per part 1c of the GCT Act		0										EC3	GCT Act, 3rd Sch., Part 1C

	951.00 DUTY, 031.98 GCT,	Energy saving devices as per part 1c of the GCT Act; CET (import duty) suspension on renewable energy and energy efficient items	0	0											EC4	GCT Act , 3rd Sch., Part 1c; M.O.F.P. letter dated March 13, 2013 (CET suspended from January 1, 2013, to December 31, 2017); MOFPS letter dated May 29, 2018 – CET suspension from June 1, 2018 – May 31, 2021; MOFPS letter dated January 04, 2023- CET Suspension from January 05, 2022, to December 31, 2023. CET Suspension from February 2, 2024, to February 1, 2025. MOFPS letter dated January 7, 2025 (CET Suspension from February 2, 2025 to February 1, 2027) for Lithium ion Batteries MOFPS letter dated December 1, 2025-CET suspension for January 1, 2026 to December 31, 2027 (eight (8) renewable energy and energy efficient items
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CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Economic Development	030.01 DUTY	Goods intended to assist economic development of Jamaica	0											ED1	Customs Tariff, S.S., Pt.1, Item 30A
	030.01 DUTY, 014.03 GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods intended to assist economic development of Jamaica, paid for by a foreign government or multilateral lending agency	0	0		0	0	0						ED2	Customs Tariff, S.S., Pt.1, Item 30A; GCT Act, F.S., Pt. 2, Group 4, Item 3; M.O.F letter, dated September 6, 2016
	ID- 0% GCT-0%	Goods intended to assist Economic Development of Jamaica related to the concessionary agreement between the Government of Jamaica, Airport Authority of Jamaica and MBJ Airports Limited (as concessionaire)	0	0										ED3	Customs Act Second Schedule Part 1, item 30A; Section 47 of the GCT Act. Implementation Agreement relating to Sangster International Airport dated April 03, 2003.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-0% (waived) SCT-0% (waived) GCT-0% (waived) ENVL-0% (waived)	Tax Incentive for COMPLANT International Sugar Industry Company Ltd for Agricultural Goods & Materials and all kinds of equipment supplies related to the Sugar Manufacturing Business imported by Pan-Caribbean Sugar Company Ltd. ID-0% (waived) SCT-0% (waived) GCT-0% (waived) ENVL-0% (waived)	0	0		0	0	0		0				ED 4	Customs Act 2 nd Schedule Part 1, item 30A; Section 47 of the GCT Act MOPS letter dated July 29, 2010; MOFPS letter dated May 9, 2011 & August 23, 2011.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-0% (waived) ASD- 0% (waived) SCT-0% (waived) GCT-0% (waived)	Exemption of Import Duty/ GCT/SCT on goods (excluding motor car) related to the Jamaica North South Highway Project, imported by the Developer Parties; Jamaica North South Highway Company Limited, and China Harbour Engineering Company Limited. ASD is also waived on certain items ID-0% (waived) ASD- 0% (waived) SCT-0% (waived) GCT-0% (waived)	0	0	0	0	0	0						ED5	Customs Act 2 nd Schedule Part 1, item 30A; Section 47 of the GCT Act; Section 11 of the Customs Act MOFPS letter dated December 6, 2012; MOFPS letter Ref. No.108/203 dated October 5, 2012.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Electric Light and Power	032.10 DUTY	Electric light and power (i.e. goods for generating, storing, conduction and measuring electricity and converting it into power or light) imported by a public company	0.05											EL1	Customs Tariff, T.S. Pt. 2, Item 10
	032.10 DUTY, 031.98 GCT	Electric light and power (i.e. goods for generating, storing, conduction and measuring electricity and converting it into power or light); imported by a public company, that are energy saving devices as per part 1c of the GCT Act	0.05	0										EL2	Customs Tariff, T.S. Pt. 2, Item 10; GCT Act , 3rd Sch., Part 1C
	031.06 GCT	Imported Chicken		0										F01	GCT Act , T.S., Part 1, Item 6 & 6A
	325.12 GCT	Raw Food Stuff imported from outside of CARICOM: (Excluding apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes& kiwis) Standard rate of GCT 15% PAYABLE)		0.15										F02	GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Food Items	031.06 GCT	Raw foodstuff produced within CARICOM		0										F03	GCT Act, T.S., Part 1, Item 6
	031.07 GCT	Milk, i.e., liquid and powdered whole (excluding condensed, liquid and powdered skimmed, flavoured, milk-based products and milk substitutes)		0										F04	GCT Act, T.S., Part 1, Item 7
	031.08 GCT	Cornmeal and counter-flour; soya meal, wheat		0										F05	GCT Act, T.S., Part 1, Item 8, 8A & 8B
	031.11 GCT	Canned sardines, herrings and mackerel.		0										F06	GCT Act, T.S., Part 1, Item 11
	031.12 GCT, 013.00 ASD	Infant Formula		0	0									F07	GCT Act, T.S., Part 1, Item 12; Stamp Duty Act, Appendix B, Item 13

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Food Items	031.13 GCT	Bread; bulla, and water crackers		0										F08	GCT Act, T.S., Part 1, Item 13
	031.14 GCT	Rice		0										F09	GCT Act, T.S., Part 1, Item 14
	031.15 GCT	Sugar (brown)		0										F10	GCT Act, T.S., Part 1, Item 15
	031.17 GCT	Salt		0										F11	GCT Act, T.S., Part 1, Item 17
	031.21 GCT	Baking Flour in bags of not less than 45.359 kg		0										F12	GCT Act, T.S., Part 1, Item 21
	031.26 GCT	Cooking Oil (excluding olive oil and cooking oil sprays)		0										F13	GCT Act, T.S., Part 1, Item 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.32 GCT	Fish, cock and noodle soup, in aluminium sachets.		0										F14	GCT Act, T.S., Part 1, Item 32

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	007.00 ASD 031.26 GCT	Soya oil for cooking (excluding cooking sprays) (Expired)		0	0									F15	Stamp Duty Act, Appendix B, Item 7; GCT Act, T.S., Part 1, Item 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Fire Fighting Apparatus	032.15 DUTY	Firefighting apparatus	0.05											FF1	Customs Tariff, T.S., Pt.2, Item 15
	032.15 DUTY, 195.01 ENVL, 325.12 GCT	Firefighting apparatus imported by the government	0.05	0.15						0				FF2	Customs Tariff, T.S., Pt.2, Item 15; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act, F.S., Part VII
	015.00 ASD	Fuel Oil imported by suppliers of electricity for public purposes; Fuel oil for public utility; Special SCS rate of 3.5206 & ASD Exempt			0									FU1	Stamp Duty Act , Appendix B, Item 15

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Fuel	977.00 DUTY, 991.00 GCT, 193.01 SCF	Specified Articles for Petroleum Refiners; ICD, GCT & SCF Exempt; Commodities imported in connection with Govt. Incentive Prog. RETIRED	0	0					0					FU2	Petroleum Refining Industry Encouragement Act; GCT Act , First Schedule, Group 15; Standard Regulations , S.S., Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	991.00 GCT, 990.00 SCTA; 990.00 SCTS; 193.05 SCF	Raw materials for refinery GCT and SCF exempt; Deferral granted for SCTA and SCTS	0	0		0		0	0					FU3	GCT Act Section 42; GCT Act, First Schedule, Group 15; Standard Regulations, S.S., Item 5
	195.12ENVL	Aviation fuel supplied by Marketing Companies to airline operators/services								0				FU4	
	193.05 SCF	Specified Raw Materials for Refinery							0					FU5	Standard Regulations, S.S., Item 5
	Nil	\$0.02 Per litre for ICAF for bunkering activities									\$0.02 /litre			FU6	M.O.F Letter dated May 11, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Fuel	Nil	\$0.02 Per litre for ICAF for ethanol for use in Free Zone									\$0.02 /litre			FU7	Customs (Amendment) Regulation, 2013
	977.00 DUTY, Exempt SCTA Exempt SCTS 991.00 GCT, 193.01 SCF	Fuel Oil Blend stock imported as raw material for Petroleum Refiners; (ID, SCTA, SCTS, GCT & SCF exempt and a CAF rate of J\$0.35 per litre) RETIRED	0	0		0		0	0		J\$0.35 per litre			FU9	Petroleum Refining Industry Encouragement Act; GCT Act, 1st Sch., Group 15; Standard Regulations, S.S., Item 1; MOF Letter OC/15/1497, dated March 26, 2015; MOFPS letter dated 2.8.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	NIL	Reduction of Special Consumption Tax (SCT) payable on Automotive Diesel Oil imported by Jamaica Public Service (JPS) , South Jamaica Power Company Ltd (SJPC) , and NFE South Power Holdings Ltd. (Approved by the Minister) SCT rate of JMD \$4.5611 per litre is applicable for July 2024. Expired												FV1	Section 47 of the GCT Act. MOFPS letter dated July 12, 2024.
	193.93 SCF, 195.01 ENVL, 031.73 GCT	Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica		0					0	0				G01	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Pt. 1, Item 60 (GCT Amendment of Schedules June 3, 2013); BSJ letter , dated 22/07/2002

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	039.01 DUTY 325.12 GCT 195.01 ENVL	Materials, vehicles and equipment used for performance of contracts with the Government	0	0.15						0				G02	Customs Tariff , Item 39 (1) of the Second Schedule; GCT Act , F.S., Part VII; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	039.01 DUTY, 002.00 ASD, 195.01 ENVL, 014.03 GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Materials, vehicles and equipment used for performance of contracts with the Government, purchased or taken out of bond by The Government, paid for by a foreign government or multilateral lending agency	0	0	0	0	0	0		0				G03	Customs Tariff , Item 39 (1) of the Second Schedule; Stamp Duty Act , Appendix B, Item 2; GCT Act , F.S., Pt. 2, Group 4, Item 3; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); M.O.F letter , dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	325.12 GCT 195.01 ENVL	Goods not eligible for ICD exemption, imported by Govt ministries/departments		0.15						0				G04	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	033.13 DUTY, 002.00 ASD, 195.01 ENVL, 014.03 GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods purchased or taken out of bond by The Government , the payment for which is by a foreign government or a multilateral lending agency	0.05	0	0	0	0	0		0				G05	Customs Tariff , Third Schedule, Part 3, Item 13; Stamp Duty Act , Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S., Pt. 2, Group 4, Item 3; M.O.F letter dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	030.01 DUTY, 002.00 ASD, 195.01 ENVL, 325.12 GCT	Goods intended to assist economic development of Jamaica, imported by The Government, free of cost or on concessional terms, having been made available by an individual or group of individuals	0	0.15	0					0				G06	Customs Tariff, S.S., Pt.1, Item 30A; Stamp Duty Act, Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	030.01 DUTY, 002.00 ASD, 195.01 ENVL, 014.03 GCT, Relief of SCT vide M.O.F letter dated September 6, 2016	Goods intended to assist economic development of Jamaica , imported by The Government , paid for by a foreign government or multilateral lending agency	0	0	0	0	0	0		0				G07	Customs Tariff, S.S., Pt.1, Item 30A; Stamp Duty Act, Appendix B, Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Pt. 2, Group 4, Item 3; M.O.F letter, dated September 6, 2016

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	033.13 DUTY, 002.00 ASD, 195.01 ENVL, 325.12 GCT	Goods imported for use by the Government	0.05	0.15	0					0				G08	Customs Tariff , T.S. Part 3, item 13; Stamp Duty Act , Item 2 of Appendix B; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act , F.S. Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	033.13 DUTY, 193.02 SCF, 195.01 ENVL, 325.12 GCT	Commodities which are gifts to Govt. Prog. relating to welfare	0.05	0.15					0	0				G09	Customs Tariff, T.S., Part 3, Item 13; Item 2 of Appendix B of the Stamp Duty Act; GCT Act, F.S., Part VII Standards Regulations, Second Schedule, Item 2 Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)
	015.00 DUTY, 195.01 ENVL, 325.12 GCT	Clothing for indigent school children donated and consigned to the Ministry of Education	0	0.15						0				G10	Customs Tariff, S.S. Pt. 1, Item 15; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, F.S., Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	017.00 ASD	Goods imported under special government agreement			0									G11	Stamp Duty Act, Appendix B, Item 17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	951.00 DUTY 195.01 ENVL 325.12 GCT	General remission of Import Duty for goods imported by Government agencies	0	0.15						0				G12	Various M.O.F letters; GCT Act , First Schedule, Part VII; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a)
	195.01 ENVL 18.01 GCT	Printed matter (excluding newspapers), articles and materials classified under tariff Heading Nos. 49.01 to 49.05 acquired by or on behalf of government agencies/departments		0						0				G13	Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , F.S. Group 8, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 195.01 ENVL 031.98 GCT	CET (import duty) suspension on renewable energy and energy efficient items and those listed in Part 1c of the GCT Act imported by government ministries/ departments	0	0						0				G14	M.O.F letter dated March 13, 2013; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Part 1C
	033.26 DUTY 195.01 ENVL 031.98 GCT	Energy saving devices listed in the Third Schedule (Item 26) and Part 1c of the GCT Act imported by government ministries/ departments	0.05	0						0				G15	Customs Tariff , T.S. Pt. 3, Item 26; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Part 1C

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government	325.12 GCT	Standard Rate GCT for Statutory Bodies/Tax Withholding Entities that are not registered taxpayers/involved in a taxable activity		0.15										G16	GCT Act, First Schedule, Part VII
	030.01 DUTY, 002.00 ASD, 195.01 ENVL, 014.03 GCT, Relief of SCT vide M.O.F letter dated September 6, 2016 SCF exempt via BSJ letter dated October 26, 2022	Goods intended to assist the economic development of Jamaica, imported by the Government, paid for by a foreign government or multilateral lending agency (IECSJ-GOJ/JICA project)	0	0	0	0	0	0	0	0				G17	Customs Tariff, S.S., Pt. 1, Item 30A; Stamp Duty Act, Appendix B, item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, item 6(a); GCT Act, F.S., Pt. 2, Group 4, Item 3; MOFPS letter dated September 6, 2016; BSJ letter dated October 26, 2022.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-Waived GCT-Waived SCT-Waived	Goods (five (5) greenhouses) intended to assist the economic development of Jamaica, imported by the Government, paid for by a foreign government or multilateral lending agency (Government of New Zealand/CARICOM BOOST Project)	0%	0%		0%								G 18	Customs Tariff, S.S., Pt. 1, Item 30A; GCT Act, F.S., Pt. 2, Group 4, Item 3; MOFPS letter REF. NO. 108/144 dated December 22, 2025
	978.00 ASD 978.00 DUTY 993.00 GCT 193.01 SCF	Commodities imported in connection with 807 Govt. Incentive Programme	0	0	0				0					GIP	Standard Regulations, S.S., Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Government Incentives	980.00 ASD 980.00 DUTY 980.00 GCT 193.01 SCF	Export Industries (EIEA)	0	0	0				0					GIE	Export Industry Encouragement Act; Standard Regulations, S.S., Item 1

Governor General	952.00 DUTY, 024.00 ASD, 014.01 SCTA08, 014.01 SCTF28, 014.01 SCTS18, 014.01 GCT, 195.01 ENVL	Governor General	0	0	0	0	0	0	0	0	0	0	0	GG1	Governor General Act; GCT Act, F.S., Pt. 2, Group 4, Item 1; Stamp Duty Act, Appendix B, Item 24; GCT Act, First Schedule, Group 4, Item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (b)
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CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	031.60 GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.		0										H01	GCT Act, T.S., Pt. 1, Item 51 – 1(GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	033.13 DUTY, 195.01 ENVL, 031.60 GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.; commodities which are imported by The Government	0.05	0						0				H02	Customs Tariff , Third Schedule, Part 3, Item 13; GCT Act , T.S., Pt. 1, Item 51 - 1(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	033.13 DUTY, 193.02 SCF, 195.01 ENVL, 031.60 GCT	Orthopaedic Appliances, surgical belts, trusses, splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body, hearing aids, other appliances which are worn or carried or implanted in the body to compensate for any bodily defect or disability, canes and crutches for the handicapped, prescribed eye-glasses and contact lenses.; commodities which are gifts to Govt. Prog. relating to health	0.05	0					0	0				H03	Customs Tariff , Third Schedule, Part 3, Item 13; GCT Act , T.S., Pt. 1, Item 51 - 1(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 Standards Regulations , Second Schedule, Item 2

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.60 GCT	Parts and accessories for any of the items specified in paragraph (1).		0										H04	GCT Act, T.S., Pt. 1, Item 51 – 2, (GCT Amendment of Schedules June 3, 2013)
Health Care	195.01 ENVL, 031.60 GCT	Parts and accessories for any of the items specified in paragraph (1); imported by Government		0						0				H05	GCT Act, T.S., Pt. 1, Item 51 - 2(GCT Amendment of Schedules June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007
	031.63 GCT	Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings.		0										H06	GCT Act, T.S., Pt. 1, Item 53 (GCT Amendment of Schedules June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.63 GCT, 195.01 ENVL	Medical and Surgical prostheses including surgical implants and ileostomy, colostomy and similar abilities designed to be worn by human beings; imported by the Government		0						0				H07	GCT Act , T.S., Pt. 1, Item 53(GCT Amendment of Schedules June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	031.55 GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975		0										H08	GCT Act, 3rd Sch., Pt. 1, Item 47(GCT Amendment of Schedules June 3, 2013)
	033.13 DUTY, 195.01 ENVL, 031.55 GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 imported by the Government	0.05	0						0				H09	Customs Tariff, T.S. Part 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act, 3rd Sch., Pt. 1, Item 47(GCT Amendment of Schedules dated June 3, 2013)
	031.56 GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.		0										H10	GCT Act, 3rd Sch., Pt. 1, Item 48(GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	195.01 ENVL, 031.56 GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine; Imported by the Government		0						0				H11	GCT Act , 3rd Sch., Pt. 1, Item 48(GCT Amendment of Schedules dated June 3, 2013); Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a)
	195.01 ENVL, 193.02 SCF, 031.56 GCT	Diagnostic reagents used for testing of dextrose in the blood and glucose, protein, ketones and pH in the urine; commodities which are gifts to Govt. Prog. relating to health & welfare		0					0	0				H12	GCT Act , 3rd Sch., Pt. 1, Item 48(GCT Amendment of Schedules June 3, 2013); Standard Regulations , S.S., Item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a)
Health Care	031.57 GCT	Contraceptive devices and substances.		0										H13	GCT Act , 3rd Sch., Pt. 1, Item 49 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	195.01 ENVL, 031.57 GCT	Contraceptive devices and substances (Imported by the Government)		0						0				H14	Customs Tariff , T.S. Part 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order , 2007, Item 6 (a); GCT Act , 3rd Sch., Pt. 1, Item 49 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.59GCT	Disposable diapers for the incontinent.		0										H15	GCT Act, 3rd Sch., Pt. 1, Item 50 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.64 GCT	Artificial breathing apparatus for individuals afflicted with respiratory disorder		0										H16	GCT Act, 3rd Sch., Pt. 1, Item 54 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	033.13 DUTY, 195.01 ENVL, 031.64 GCT	Artificial breathing apparatus for individuals afflicted with respiratory disorder (Imported by the Government)	0.05	0						0				H17	Customs Tariff, T.S., Part 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act, 3rd Sch., Pt. 1, Item 54(GCT Amendment of Schedules June 3, 2013)
	038.01 DUTY	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility.	0											H18	Customs Tariff, T.S. Pt. 8 Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	038.01 DUTY, 195.01 ENVL, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility (Imported by the government)	0	0						0				H19	Customs Tariff , T.S., Part 8 item 1; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	038.01 DUTY, 193.02 SCF, 195.01 ENVL, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility. (Gifts to government programme related health)	0	0					0	0				H20	Customs Tariff , T.S. Part 8, item 1; Standard Regulation 2nd Sch. Item 2; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a); GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	038.01DUTY, Zero rated GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility. (Non-government health care facility)	0	0										H21	Customs Tariff , T.S., Part 8, item 1; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	013.08GCT	Goods (excluding motor vehicles, other than ambulances) acquired by or on behalf of Red Cross, St. John's Ambulance Brigade, University Hospital		0										H22	GCT Act, F.S., Group III, Item 8

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Health Care	960.10 DUTY, 014.00 ASD 195.01 ENVL, 013.08 GCT	University Hospital of the West Indies (excluding motor vehicles other than ambulances)	0	0	0					0				H23	The University Hospital Act; GCT Act , F.S., Group III, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); Stamp Duty Act , Appendix B, Item 14
	032.00 DUTY 325.12 GCT	Private Hospitals	0	0.15										H24	Customs Tariff , S.S. Item 32; GCT Act , First Schedule, Part VII
Health Care	033.13 DUTY, 195.01 ENVL, 031.59 GCT	Disposable diapers for the incontinent imported by the Government	0.05	0						0				H25	Customs Tariff , T.S., Pt. 3, item 13; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (a); GCT Act , 3rd Sch., Pt. 1, Item 50 (GCT Amendment of Schedules dated June 3, 2013)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Industrial Items, Pipe and Pipe Fittings & Capital Goods	032.31 DUTY	Pipes and pipe fittings	0.05											IN1	Customs Tariff, T.S., Pt. 2, Item 31
	976.00 DUTY	Industrial Incentive	0											IN2	The Industrial Incentives Act
	037.00 ASD	Goods including building and construction materials imported primarily for use in the manufacture of tangible moveable/immoveable property whether or not for commercial purposes etc			0									IN3	Stamp Duty Act, Appendix B, Item 37
Industrial Items, Pipe and Pipe Fittings & Capital Goods	037.00 ASD 193.05 SCF 325.12 GCT	Goods including building and construction materials imported primarily for use in the manufacture of tangible moveable/immoveable property whether or not for commercial purposes etc (Capital goods)		0.15	0				0					IN4	Stamp Duty Act, Appendix B, Item 37; Standards Regulations , S.S Item 5; GCT Act , First Schedule, Part VII

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04 DUTY	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer.	0											M01	Customs Tariff, T.S. Pt. 5, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	193.05 SCF	Spare parts for use in the manufacturing process that do not qualify for ID exemption (SCF exemption only)							0					M02	Standard Regulations, S.S., Item 5
	032.33 DUTY	Specified printing materials	0											M03	Customs Tariff, T.S., Part 3, Item 33
	035.04 DUTY, 990.00 GCT	Machinery and Equipment which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer. GCT Deferred; ICD Exempt Non-Capital Goods that qualify for ICD exemption	0	0										M05	Customs Tariff, T.S., Pt. 5, Item 1; GCT Act , Section. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04 DUTY, 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate- controlled storage of such goods by the taxpayer. ICD & SCF Exempt Only <i>Machinery and equipment that are capital goods and all spare parts</i>	0						0					M06	Customs Tariff , T.S. Pt. 5, Item 1; Standard Regulations , S.S., Item 5; GCT Act , F.S., Pt. 7

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	035.04 DUTY, 193.05 SCF, 990.00 GCT	Capital Goods that qualify for ICD exemption; deferment granted: Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods by the taxpayer. GCT Deferred; ICD & SCF Exempt and GCT Deferred; ICD & SCF Exempt <i>Machinery and equipment that are capital goods and all spare parts</i>	0	0					0					M07	Customs Tariff, T.S. Pt. 5, Item 1; Standard Regulations, S.S., Item 5; GCT Act, Section 42
	032.26 DUTY	Minerals and petroleum machinery etc. for exploration and prospecting	0.05											M08	Customs Tariff, T.S., Pt.2, Item 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	032.33 DUTY 193.05 SCF	Specified printing materials for use in manufacturing (GCT Deferment not granted)	0						0					M09	Customs Tariff, T.S., Pt.2, Item 33; Standards Regulation, S.S. Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	032.33 DUTY, 193.05 SCF, 990.00 GCT	Printing materials, specified for use in manufacturing (GCT Deferment granted)	0	0					0					M10	Customs Tariff , T.S., Pt. 2, item 33 GCT Act, Section 42; Standard Regulations , S.S., Item 5
	032.23 DUTY	Machine belt fasteners	0.05											M12	Customs Tariff , T.S., Pt. 2, Item 23
	032.17 DUTY	Food processing machinery and equipment	0.05											M14	Customs Tariff , T.S., Pt.2, Item 17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.04 DUTY, 193.05 SCF, Zero- rated GCT	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved farming enterprise or producer of primary products for direct use by that taxpayer in the production of primary products in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ICD & SCF Exempt, GCT zero rated (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					M15	Customs Tariff , T.S. Pt. 5, Item 1; Standard Regulations , S.S., Item 5; GCT Act Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.04 DUTY; Zero-rated GCT	Machinery and Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved farming enterprise or producer of primary products for direct use by that taxpayer in the production of primary products in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ICD exempt, GCT zero-rated (Machinery and Equipment that are non-capital goods)	0	0										M16	Customs Tariff , T.S. Pt. 5, Item 1; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	CARICOM/FTA 990.00 GCT 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer under treaty obligations: ICD Refer to boxes 34 and 36, GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)		0					0					M17	Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; MOFPS letter dated 8.11.2017 – Cabinet Decision 36/17 dated 25.9.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Machinery, Equipment & Spares	CARICOM/FTA, 990.00 GCT	Machinery and Equipment which the Commissioner of Customs is satisfied is imported by an approved manufacturer under treaty obligations: ICD Refer to boxes 34 and 36, GCT deferred. (Machinery and Equipment that are non- capital goods)		0										M18	GCT Act section 42; MOFPS letter dated 8.11.2017 – Cabinet Decision 36/17 dated 25.9.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.04 DUTY, 193.05 SCF, 031.98 GCT	Machinery and equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate control storage of such goods by the taxpayer exempt under Part 1(c) of the Third Schedule: ICD, SCF and GCT exempt (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					M19	Customs Tariff , T.S. Pt. 5, Item 1; Standard Regulations , S.S., Item 5; GCT Act, Third Schedule, Part 1C

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.04 DUTY, 031.98 GCT	Machinery and equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate control storage of such goods by the taxpayer exempt under Part 1(c) of the Third Schedule: ICD and GCT exempt (Machinery and Equipment that are non-capital goods).	0	0										M20	Customs Tariff, T.S. Pt. 5, Item 1; GCT Act, Third Schedule, Part 1C

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motion Picture Industry	037.01 DUTY	Prescribed goods (item 2) imported by a taxpayer (individual) engaged full-time in the production of motion pictures on a commercial basis for direct use by that taxpayer in motion picture production (including any part thereof) in Jamaica.	0											MP1	Customs Tariff, T.S., Pt. 7, Item 1
	940.00 DUTY, 940.00 GCT, 193.01 SCF 195.14 ENVL	Motion Picture Industry (Encouragement) Act (Equipment imported for use in the Film and Entertainment Industry facilitated through Jamaica Trade & Invest and Tourist Board)	0	0					0	0				MP2	Motion Picture Industry (Encouragement) Act; M.O.F. letter ref # 174/044 dated 5/11/07; Standard Regulations, S.S. Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	037.02 DUTY	Prescribed goods (item 3) imported by a taxpayer (individual) engaged full-time in the production of sound recordings on a commercial basis for direct use by that taxpayer in sound recording production in Jamaica or the Caribbean Common Market	0											MU1	Customs Tariff, T.S., Pt. 7, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	037.03 DUTY	Prescribed goods (item 3(b)) imported by a taxpayer (individual) engaged full-time in the performance of musical works on a commercial basis for direct use by that taxpayer (individual) in the performance of musical works.	0											MU2	Customs Tariff, T.S., Pt. 7, Item 1

Musical and Sound Recording Apparatus (Professional)	951.00 DUTY 950.00 GCT	Musical instruments and their parts and accessories – General Remission (except steel band instruments)	0	0												
															MU3	M.O.F letter ref letter 108/179 dated 1/5/00

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Musical and Sound Recording Apparatus (Professional)															

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.	035.03 DUTY, 193.05 SCF, 196.19 CAF, 990.00 GCT	Packaging Material, which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package goods manufactured in Jamaica by that taxpayer: ICD, SCF 50%CAF Exemption; GCT Deferred	0	0					0		0.5			P01	Customs Tariff , 3rd Sch. Pt. 5 Item 1 ; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013, on instructions of the Commissioner; GCT Act , Section 42
	035.03 DUTY, 193.05 SCF, 196.19 CAF	Packaging Material; no GCT deferment granted , goods which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package goods manufactured in Jamaica by that taxpayer: ICD, SCF 50%CAF Exemption	0						0		0.5			P02	Customs Tariff , 3rd Sch. Pt. 5 Item 1 ; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013, on instructions of the Commissioner

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.	193.05 SCF, 196.19 CAF	Packaging Material not eligible for ICD Exemption , which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer: SCF & 50% CAF Exemption							0		0.5			P03	Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013, on instructions of the Commissioner;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Non-bulk goods imported as Packaging Material which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer.	035.03 ID, 193.05 SCF, 196.19 CAF, Zero-rated GCT	Packaging Material, which the Commissioner of Customs is satisfied are imported by an approved farming enterprise of producer of primary products to be used to package primary goods in Jamaica: ID, SCF, 50% CAF exemption, GCT zero rated	0	0						0	0.5			P05	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; CAF implemented August 12, 2013, on instructions of the Commissioner; GCT Act Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 990.00 GCT 193.05 SCF 196.19 CAF	Packaging Materials, which the Commissioner of Customs is satisfied are imported by an approved manufacturer under treaty obligations: ICD – Refer to boxes 34 and 36, GCT deferred, SCF and 50% CAF exemption.		0					0		0.5			P06	Standard Regulations, 2nd Sch., Item 5; CAF implemented August 12, 2013, on instructions of the Commissioner; GCT Act , Section 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Passenger Baggage: Household Effects & Tools of Trade	006.00 DUTY, 008.00 ASD, 193.04 SCF, 195.04 ENVL, 031.72 GCT	Passengers' baggage: Personal and household effects as described in and to the extent allowed under Items No. 6, Para. 1, sub-paragraph d of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972; Goods imported by qualified passengers up to the \$1,000 allowance	0	0	0				0	0				PE1	Customs Tariff , S.S., Pt. 1, Item 6; Stamp Duty Act , Appendix B, Item 8; Standard Act Regulations , S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007 , Item 6 (c); GCT Act , T.S., Pt. 1, Item 59

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Household Effects & Tools of Trade - Returning Residents	006.10 DUTY, 008.00 ASD, 031.72 GCT, 193.04 SCF, 195.04 ENVL	Household effects and tools of the trade for returning residents, Passengers' baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972.; Commodities which are household effects	0	0	0				0	0				PE2	Customs Tariff, S.S., Pt. 1, Item 6.1; Stamp Duty Act, Appendix B, Item 8; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59; Standard Act Regulations, S.S., Item 4

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Passenger Baggage& Tools of Trade - Returning Residents	006.00 DUTY, 008.00 ASD, 193.04 SCF, 195.04 ENVL, 031.72 GCT	Passengers' baggage: New or Used Personal Items, Used Instruments & Tools, other portable Articles and household effects as described in and to the extent allowed under Item No. 6, Para. 1, sub- paragraph a, b, c & Para. 2 of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972; Goods imported by passengers	0	0	0				0	0				PE3	Customs Tariff, S.S., Pt. 1, Item 6, Sub Item 1 sub-paragraph d; Stamp Duty Act, Appendix B, Item 8; Standard Act Regulations, S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	006.00 DUTY, 008.00 ASD, 193.04 SCF, 195.04 ENVL, 031.72 GCT	Personal Effects, not being merchandise, of citizens of Jamaica or of persons ordinarily domiciled in Jamaica who have died abroad: Item No. 6, Para. 4 of Part I of the second schedule to the Customs Tariff (Revision) Resolution 1972	0	0	0				0	0				PE4	Customs Tariff, S.S., Pt. 1, Item 6, Sub Item 4; Stamp Duty Act, Appendix B, Item 8; Standard Act Regulations, S.S., Item 4; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (c); GCT Act, T.S., Pt. 1, Item 59
	035.01 DUTY, 040.01 ASD 193.05 SCF, 196.18 CAF, 031.08 GCT	Cornmeal or Wheat imported as Raw Material or Intermediate Good: ICD, ASD, SCF, GCT & CAF 50% Exempt	0	0	0				0		0.5			R01	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, T.S., Part 1, Item 8, 8A & 8B

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	193.05 SCF, 196.18 CAF, 031.08 GCT	Counter Flour Imported as Raw Material or Intermediate Goods: SCF, GCT & CAF 50% Exempt		0					0		0.5			R02	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT T.S., Part 1, Item 8, 8A & 8B

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01 ASD, 196.18 CAF, 031.08 GCT	Soyameal imported as Raw Material or Intermediate Goods: ASD, SCF, GCT & CAF 50% Exempt		0	0						0.5			R03	Stamp Duty Act Appendix B, Item 40; Customs Regulation Amendment 2013; GCT T.S., Part 1, Item 8, 8A & 8B
	193.05 SCF, 040.01 ASD 196.18 CAF, 031.14 GCT	Rice imported as Raw Material or Intermediate Goods, not eligible for ICD exemption: SCF, GCT & CAF 50% exempt		0					0		0.5			R04	Standard Regulations, 2nd Sch., Item 5; Stamp Duty Act Appendix B, Item 40 Customs Regulation Amendment, 2013; GCT Act T.S., Part 1, Item 14
	035.01 DUTY 196.18 CAF, 193.05 SCF 031.17 GCT	Salt imported as Raw Material	0	0					0		0.5			R05	Customs Tariff, T.S Part 5, Item 1 GCT T.S., Part 1, Item 17 Customs Regulation Amendment, 2013 Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	193.05 SCF, 196.18 CAF, 031.26 GCT	Cooking Oil (excluding olive oil and cooking oil sprays) Imported as Raw Material or Intermediate Goods: SCF, GCT & 50% CAF exempt		0					0		0.5			R06	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act T.S., Part 1, Item 26
	196.18 CAF, 031.22 GCT	Imported live bird , used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching (tariff headings 0407.00.10 and 0407.00.20): GCT & 50% CAF Exempt		0							0.5			R07	GCT Act, T.S., Part 1, Item 22A; Customs (Amendment) Regulation, 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY 040.01 ASD 193.05 SCF 196.18 CAF 031.61 GCT	Raw Material or Intermediate Goods to manufacture prescribed eyeglasses being parts specified in paragraph 51 of the GCT Act: SCF, GCT & 50% CAF exempt		0					0		0.5			R08	Customs Tariff, T.S. Pt. 5, item 1, Stamp Duty Act, Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, T.S., Pt. 1, Item 51(2)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	033.16 DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Iron or steel wire mesh imported for as raw materials or intermediate goods for use in manufacturing. GCT deferral granted- EXCLUDING SHIPLOAD	0	0					0		0.5			R09	Customs Tariff , T.S. Pt. 3, item 16; GCT Act. , Section 42 Customs Regulation Amendment , 2013; Standard Regulations , 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	193.05 SCF, 196.18 CAF, 012.08 GCT	Fertilizers under tariff Heading Nos. 3101.00, 3103.00, 3104.00 and 3105.00, and herbicides, fungicides, plant growth regulators, nematocides, rodenticides, veterinary preparation and molluscides, Imported as Raw Material or Intermediate Goods: SCF, GCT & CAF 50% Exempt		0					0		0.5			R10	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, F.S., Part II, Group 2, Item 8 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.
	011.00 ASD, 193.05 SCF, 196.18 CAF, 012.01 GCT	Animal feeds except petfood imported as Raw Material or Intermediate Goods		0	0				0		0.5			R12	Stamp Duty Act, Appendix B, Item 11; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment, 2013; GCT Act, F.S., Group 2, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	032.22 DUTY, 193.05 SCF, 196.18 CAF,	Leaf tobacco (unmanufactured) for use as wrapping leaf in the manufacture of cigars, no GCT deferment granted: ICD, SCF & 50% CAF exempt	0						0		0.5			R13	Customs Tariff, T.S., Pt. 2, Item 22; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment , 2013;
	032.22 DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Leaf tobacco (unmanufactured) for use as wrapping leaf in the manufacture of cigars; GCT deferment; ICD, SCF & 50% CAF exemption	0	0					0		0.5			R14	Customs Tariff, T.S., Pt. 2, Item 22; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment , 2013; GCT Act , sec. 42
	032.19 DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Ribbon and tape for making garment labels: ICD, SCF & CAF 50% Exemption; GCT Deferred	0	0					0		0.5			R15	Customs Tariff, T.S., Pt. 2, Item 19; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment , 2013; GCT Act , sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	032.19 DUTY, 193.05 SCF, 196.18 CAF	Ribbon and tape for making garment labels, no GCT deferment granted: ICD, SCF & CAF 50% Exemption	0						0		0.5			R16	Customs Tariff , T.S., Pt. 2, Item 19; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment , 2013
	193.05 SCF, 196.18 CAF, 031.06 GCT	Raw Foods from CARICOM imported as Raw Material or Intermediate Goods , SCF, GCT & 50% CAF exempt		0					0		0.5			R17	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act , T.S. Part 1, Item 6 & 6A
	039.00 ASD, 193.05 SCF, 196.18 CAF, 325.12 GCT	Specified Raw Foods imported from outside CARICOM as Raw material or Intermediate Goods, not eligible for ICD exemption, no GCT deferment granted: ASD, SCF & 50% CAF exempt; GCT Standard Rate Payable		0.15	0				0		0.5			R18	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2014; GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 039.00 ASD, 193.05 SCF, 196.18 CAF, 325.12 GCT	Specified Raw Foods, imported from outside CARICOM as Raw material or Intermediate Goods, no GCT deferment granted: ICD, SCF, ASD & 50% CAF Exempt; GCT Standard Rate	0	0.15	0				0		0.5			R19	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter dated June 20, 2012
	193.05 SCF, 196.18 CAF, 325.12 GCT	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Good, not eligible for ASD or ICD exemption : no GCT deferment granted; SCF & 50% CAF exempt; GCT Standard Rate		0.15					0		0.5			R20	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01 ASD, 193.05 SCF, 196.18 CAF, 325.12 GCT	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Good, not eligible for ICD exemption: no GCT deferment granted; ASD, SCF & 50% CAF exempt; GCT Standard Rate		0.15	0				0		0.5			R21	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter June 20, 2012
	035.01 DUTY, 193.05 SCF, 196.18 CAF, 325.12 GCT	Raw Foods imported from outside of CARICOM as Raw Material or Intermediate Goods, not eligible for ASD exemption: ICD, SCF & 50% CAF Exempt; GCT Standard Rate Payable	0	0.15					0		0.5			R22	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT M.O.F letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, 325.12 GCT	Raw Foods imported from outside of CARICOM to be used as Raw material or Intermediate Goods, No GCT deferment granted: ICD, ASD, SCF & 50% CAF Exempt; GCT Standard Rate Applicable	0	0.15	0				0		0.5			R23	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; Provisional Collection of Tax; GCT M.O.F letter dated June 20, 2012
	039.00 ASD, 193.05 SCF, 196.18 CAF	Specified Raw Material or Intermediate Goods, not eligible for ICD exemption/GCT deferment: ASD, SCF & 50% CAF exempt;			0				0		0.5			R25	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 039.00 ASD, 193.05 SCF, 196.18 CAF	Specified Raw Material or Intermediate Goods, not granted GCT deferment: ICD, SCF, ASD & 50% CAF Exempt	0		0				0		0.5			R26	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	035.01 DUTY, 039.00 ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT	Specified Raw materials or Intermediate Goods: ICD, ASD, SCF & 50% CAF Exempt; GCT Deferred	0	0	0				0		0.5			R27	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42
	193.05 SCF, 196.18 CAF	Raw Material or Intermediate Goods not eligible for ICD, ASD exemption or GCT Deferment; SCF & CAF 50% Exempt							0		0.5			R28	Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 193.05 SCF, 196.18 CAF	Raw Material or Intermediate Goods, not eligible for ASD exemption, not granted GCT deferment: ICD, SCF & 50% CAF Exempt	0						0		0.5			R30	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	035.01 DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Raw Material or Intermediate Goods, not eligible for ASD exemption: ICD, SCF & 50% CAF Exempt; GCT Deferred	0	0					0		0.5			R31	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42
	040.01 ASD, 193.05 SCF, 196.18 CAF	Raw Material or Intermediate Goods not eligible for ICD exemption or GCT deferment; ASD, SCF& 50% CAF Exempt			0				0		0.5			R32	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF	Raw material and Intermediate Goods; Not granted GCT deferment: ICD, ASD, SCF & 50% CAF Exempt	0		0				0		0.5			R34	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT	Raw Material and Intermediate Goods eligible for ASD exemption (attracts 0% ASD or more): ICD, ASD, SCF & 50% CAF Exempt; GCT deferment	0	0	0				0		0.5			R35	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, 018.04 GCT	Food produced exclusively for school feeding programme of an approved school, not for resale to the general public	0	0	0				0		0.5			R36	Customs Tariff, T.S. Part 5, Item 1; Stamp Duty Act, Appendix B, Item 40; Standards Regulations, S.S., Item 5; Customs Regulation Amendment 2013 GCT Act, F.S., Group 8, Item 4

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 193.05 SCF, 196.18 CAF, 018.04 GCT	Food produced exclusively for school feeding programme of an approved school, not for resale to the general public (Not eligible for ASD exemption)	0	0					0		0.5			R37	Customs Tariff, T.S. Part 5, Item 1; Standards Regulations, S.S., Item 5; Customs Regulation Amendment 2013 GCT Act, F.S., Group 8, Item 46 GCT Act, F.S., Group 8, Item 6

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	196.18 CAF, 193.05 SCF 031.21 GCT	Baking Flour in bags of not less than 45.359 kg imported as Raw Material or Intermediate Goods	0	0							0.5			R38	Customs Regulation Amendment 2013; Standards Regulation, S.S. Item 5; GCT Act, T.S., Part 1, Item 21

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	035.01 DUTY, 039.00 ASD, 195.05 SCF, 196.18 CAF, Zero-rated GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, SCF and 50% CAF exempt, GCT zero rated,	0	0	0				0		0.5			R40	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	035.01 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, Zero-rated GCT	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, SCF and 50% CAF exempt, GCT zero rated.	0	0	0				0		0.5			R41	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; Provisional Collection of Tax; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 193.05 SCF, 196.18 CAF, Zero-rated GCT	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, not eligible for ASD exemption, GCT zero rated, SCF and 50% CAF exempt.	0	0					0		0.5			R42	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	039.00 ASD, 193.05 SCF, 196.18 CAF	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD exempt, SCF and 50% CAF exempt.			0				0		0.5			R43	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	040.01 ASD, 193.05 SCF, 196.18 CAF	Raw material and intermediate goods imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD exempt, SCF and 50% CAF exempt.			0				0		0.5			R44	Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; Provisional Collection of Tax;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	CARICOM/FTA 039.00 ASD 990.00 GCT 193.05 SCF 196.18 CAF	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved manufacturers under treaty obligations; ID – Refer to boxes 34 and 36, GCT deferred, ASD, SCF and 50% CAF exemption		0	0				0		0.5			R45	Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act , sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 040.01 ASD 990.00 GCT 193.05 SCF 196.18 CAF	Raw material and intermediate goods (item 40 Stamp Duty Act) imported by approved manufacturers under treaty obligations; ID – Refer to boxes 34 and 36, GCT deferred, ASD, SCF and 50% CAF exemption		0	0				0		0.5			R46	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Raw Material or intermediate goods (NON-BULK) which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer	CARICOM/FTA 990.00 GCT 193.05 SCF 196.18 CAF	Raw material and intermediate goods imported by approved manufacturers under treaty obligations (ASD ineligible for exemption)		0			0				0.5			R47	Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY 040.01 ASD 193.05 SCF 196.18 CAF 990.00 GCT 990.00 SCTS	Raw material or intermediate goods which the Commissioner of Customs is satisfied is imported by a taxpayer for direct use by that taxpayer in the manufacture of goods in Jamaica (eligible for ASD exemption): ICD, ASD, SCF and 50% CAF exempt; GCT and SCTS deferred.	0	0	0			0	0		0.5			R48	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations , 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act, Section 42.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY 040.01 ASD 193.05 SCF 196.18 CAF 990.00 GCT Exempt SCTS	Prescribed goods specified in Items 3(a), 4 and 5 of Part A of the Second Schedule to the GCT Act used as raw materials or intermediate goods in the manufacture of goods (other than prescribed goods) in Jamaica(non-bulk) eligible for ASD exemption: ID, ASD, SCTS , SCF and 50% CAF exempt ; GCT deferred .	0	0	0			0	0		0.5			R49	Customs Tariff , 3 rd Schedule Pt. 5, Item 1, Stamp Duty Act , Appendix B, item 40, GCT Act , Sec. 42, GCT Amendment No. 2 Regulations, 2019, Standards Act , Second Schedule, Item 5, Customs Regulations , Amendment 2013.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	35.01 DUTY 040.01 ASD 193.05 SCF 196.18 CAF Exempt SCTS	Prescribed goods specified in Items 3(a), 4 and 5 of Part A of the Second Schedule to the GCT Act used as raw materials or intermediate goods in the manufacture of goods (other than prescribed goods) in Jamaica(non-bulk) eligible for ASD exemption: ID, ASD, SCTS , SCF and 50% CAF exempt; No GCT deferment.	0		0			0	0		0.5			R50	Customs Tariff , 3 rd Schedule Pt. 5, Item 1, Stamp Duty Act , Appendix B, item 40, GCT Amendment No. 2 Regulations, 2019, Standards Act , Second Schedule, Item 5, Customs Regulations , Amendment 2013
	193.05 SCF, 031.14 GCT	Bulk Rice imported as raw material (SCF & GCT exempt)		0					0					R71	Standard Regulations , 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 14

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	193.05 SCF, 031.08 GCT	Bulk Counter flour imported as Raw Material (SCF & GCT exempt)		0					0					R72	Standard Regulations, 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 8, 8A & 8B

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	193.05 SCF, 012.08 GCT	Bulk Fertilizers under tariff Heading Nos. 3101.00, 3103.00, 3104.00 and 3105.00 imported as Raw Material.; GCT &SCF Exempted Only		0					0					R73	Standard Regulations, 2nd Sch., Item 5; GCT Act , F.S., Part II, Group 2, Item 8 of the GCT Act 2014 (No. 10 of 2014) dated October 1, 2014.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY 040.01 ASD 193.05 SCF 031.17 GCT	Bulk salt (shipload) raw material	0	0	0				0					R74	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 17.
	040.01 ASD, 031.08 GCT 193.05 SCF	Bulk Soyameal imported as Raw Material		0	0				0					R75	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 8, 8A & 8B
	035.01 DUTY, 040.01 ASD 193.05 SCF, 031.08 GCT	Bulk Cornmeal & wheat imported as Raw Material	0	0					0					R76	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act, Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act T.S., Part 1, Item 8, 8A & 8B
	039.00 ASD, 193.05 SCF	Specified Bulk Raw Material or Intermediate Goods; not eligible for ICD exemption/GCT deferral: ASD & SCF exempt			0				0					R77	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 039.00 ASD, 193.05 SCF	Specified Bulk Raw Material or Intermediate Goods; no GCT deferment granted: ID , ASD & SCF Exemption Only	0		0				0					R79	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 039.00 ASD, 193.05 SCF, 990.00 GCT	Specified Bulk Raw Material or Intermediate Goods: ICD, ASD & SCF Exempted; GCT Deferment granted	0	0	0				0					R80	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations , 2nd Sch., Item 5; GCT Act , Sec. 42
	193.05 SCF	Bulk Raw Material or Intermediate Goods; not eligible for ICD or ASD exemption; not eligible for GCT deferment; SCF Exempt only							0					R81	Standard Regulations , 2nd Sch., Item 5
	035.01 DUTY, 193.05 SCF	Bulk Raw Material or Intermediate Goods; not eligible for ASD Exemption; no GCT deferment granted; ICD & SCF exemption only	0						0					R83	Customs Tariff , 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 193.05 SCF, 990.00 GCT	Bulk Raw Material or Intermediate Goods; not eligible for ASD exemption: ICD & SCF Exempted; GCT Deferment	0	0					0					R84	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Standard Regulations , 2nd Sch., Item 5; GCT Act , Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01 ASD, 193.05 SCF	Bulk Raw material or Intermediate Goods not eligible for ICD exemption/ GCT deferment: for use in the manufacturing process; ASD & SCF Exemption Only			0				0					R85	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5
	035.01 DUTY, 040.01 ASD, 193.05 SCF	Bulk Raw material or intermediate Goods; no GCT Deferment granted: ICD, ASD & SCF Exemption only	0		0				0					R87	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5;
	035.01 DUTY, 040.01 ASD, 193.05 SCF, 990.00 GCT	Bulk Raw material or Intermediate Goods ICD, ASD & SCF Exemption; GCT Deferred	0	0	0				0					R88	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 039.00 ASD, 193.05 SCF, Zero-rated GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act) (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, GCT zero rated, SCF exempt.	0	0	0				0					R89	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	035.01 DUTY, 040.01 ASD, 193.05 SCF, Zero-rated GCT	Raw material and intermediate goods (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID, ASD exempt, GCT zero rated, SCF exempt.	0	0	0				0					R90	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act- Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	035.01 DUTY, 193.05 SCF, Zero-rated GCT	Raw material and intermediate goods (BULK) imported by an approved farming enterprise or producer of primary products for direct use in the production of primary products in Jamaica: ID exempt, not eligible for ASD exemption, GCT zero rated, SCF exempt.	0	0					0					R91	Customs Tariff, 3rd Sch. Pt. 5 Item 1; Standard Regulations, 2nd Sch., Item 5; GCT Act - Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	039.00 ASD, 193.05 SCF	Specified raw material and intermediate goods (BULK) (item 39 Stamp Duty Act) imported by approved farming enterprises or producers of primary products for direct use in the production of primary products in Jamaica: not eligible for ID exemption, ASD and SCF exempt			0				0					R92	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	040.01 ASD, 193.05 SCF	Raw material and intermediate goods (BULK) imported by an approved farming enterprises or producer of primary products for direct use in the production of primary products in Jamaica: Not eligible for ID exemption, ASD and SCF exempt.			0				0					R93	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 039.00 ASD 990.00 GCT 193.05 SCF	Specified raw material and intermediate goods (item 39 of the Stamp Duty Act) imported by approved manufacturers (BULK) under treaty obligations ASD and SCF exempt; GCT deferred			0				0					R94	Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
BULK (SHIPLOAD) raw material or intermediate goods which the Commissioner of Customs is satisfied are imported by a taxpayer for direct use in the production of primary products or manufacture of goods in Jamaica by that taxpayer.	CARICOM/FTA 040.01 ASD 990.00 GCT 193.05 SCF	Raw material and intermediate goods (item 40 Stamp Duty Act) imported by approved manufacturers (BULK) under treaty obligations ASD and SCF exempt; GCT deferred			0				0					R95	Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	CARICOM/FTA 990.00 GCT 193.05 SCF	Raw material and intermediate goods (BULK) imported by approved manufacturers under treaty obligations SCF exempt; GCT deferred		0					0					R96	Standard Regulations, 2nd Sch., Item 5; GCT Act, Sec. 42; MOFPS letter dated 8.11.17 by Cabinet Decision 36/17 dated 25.9.17
Reimported Goods	Formerly processed on the C43	Commercial goods re-imported; whether or not subjected to processing (repair, renovation or improvement); no change in form or character; no increase in value and no sum contracted to be paid for the process	0	0	0	0				0				RI1	Customs Act, Section 16

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	Formerly processed on C43	Non-commercial goods re-imported; whether or not subjected to processing (repair, renovation or improvement); no change in form or character; no increase in value and no sum contracted to be paid for the process	0	0	0	0			0	0				RI2	Customs Act, Section 16
	325.12 GCT	Non-commercial Re-imported goods subjected to processing (repair, renovation or improvement); no change in form or character; duties chargeable on cost of repairs with standard rate of GCT		0.15										RI3	Customs Act, Section 16 (B)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Reimported Goods	953.10 DUTY, 006.00 ASD, 019.04 SCTA, 195.09 ENVL 019.04 GCT	Commercial Goods of Jamaican origin; re-imported by registered taxpayers; no change in form or character; where GCT has not been credited or refunded (ICD, ASD, SCTA, ENV & GCT exempted)	0	0	0	0			0	0				RI4	Customs Act Section 16 (A); Stamp Duty Act, Appendix B, Item 6; Environmental Levy Protection Order, 2007Memo/Letter to Officers and Brokers dated May 31, 2007; GCT Act, F.S., Group 9, Item 4;
	953.10 DUTY, 006.00 ASD, 195.09 ENVL	Goods of Jamaican origin; re-imported by registered taxpayers; no change in form or character; where GCT has been credited or refunded (ICD, ENV & ASD exempt)	0		0					0				RI5	Customs Act Section 16 (A); Stamp Duty Act, Appendix B, Item 6; Memo/Letter to Officers and Brokers dated May 31, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	953.00 DUTY, 006.00 ASD, 019.04 SCTA, 019.04 GCT	Commercial Goods not of Jamaican origin; re-imported by registered taxpayers; not subjected to any processing (repair, renovation or improvement) ; no change in form or character; where GCT has not been credited or refunded (ICD, ASD, SCTA & GCT exempted)	0	0	0	0								RI6	Customs Act Section 16 (A); Stamp Duty Act, Appendix B; GCT Act, F.S., Group 9, Item 4;
Remission under own Act	952.00 DUTY 952.00 GCT	Remission under own Act	0	0										RA1	Various individual Acts

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	952.00 DUTY 325.12 GCT	Remission of Import Duty Under Own Act and standard rated GCT (goods imported not for resale)	0	0.15										RA2	Various Acts; The Provisional Collection of Tax (GCT) (Removal of Exemption) Miscellaneous Provisions) Order, 2015; GCT Act, F.S., Part VII
	952.00 DUTY 952.00 GCT	Remission under own Act and GCT exempt (excluding motor vehicles)-ODPEM	0	0										RA3	Disaster Risk Management Act; GCT Act, Third Schedule, Part 1, item 63. MOFP letter dated August 11, 2022; Gazette no. 113 dated July 19, 2022.
	032.35 DUTY	Equipment imported for use by Research institutions or organisations	0.05											RD1	Customs Tariff, T.S., Pt. 2, item 35

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	032.36 DUTY	Scientific instruments and apparatus consigned to approved scientific institutions	0.15											RD2	Customs Tariff, T.S., Pt. 2, item 36

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Research and Development	078.00 DUTY, 995.00 GCT	Equipment and materials for Research and Development,	0	0										RD3	Customs Tariff, Item 78 of the Second Schedule; GCT Act, First Schedule, group 18

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Research and Development															
Sporting Equipment	031.70 GCT	Sports equipment (including clothing) for use in specified approved sports by an approved educational institution or an approved sporting organization		0										SP2	GCT Act, T.S., Pt. 1, Item 57
	033.20 DUTY	Sports equipment for specified categories of sport	0											SP3	Customs Tariff, T.S. Part 3, item 20

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	033.20 DUTY, 031.70 GCT	Sports equipment for specified categories of sport for use by an approved educational institution or an approved sporting organization	0	0										SP4	Customs Tariff , T.S. Part 3, item 20 GCT Act (Amendment of Schedules) 2013, T.S., Pt. 1, Item 57
Tourist Board, Hotel and Tourist Industry	036.01 DUTY,	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.	0											T01	Customs Tariff , T.S. Pt. 6 Item 1
	036.01 DUTY, 031.98 GCT	Specified goods (Energy Saving devices as per part 1c) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.	0	0										T03	Customs Tariff , T.S. Pt. 6 Item 1; GCT Act, Third Schedule, Part 1C

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Tourist Board, Hotel and Tourist Industry	036.01 DUTY 041.00 ASD, 325.12 GCT	Specified goods (high – end meat cuts) produced outside of CARICOM) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of Section 2 of the Tourist Board Act.		0.15	0									T04	Customs Tariff, T.S. Pt. 6 Item 1; MOFPS letter dated 8.11.2017; GCT Act , First Schedule, Part VII; Stamp Duty Act, (Amendment Schedule) Order, 2013, Item 41(1);
	036.02 DUTY	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction.	0											T06	Customs Tariff, Third Schedule, Part 6, Item 2

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Tourist Board, Hotel and Tourist Industry	036.02 DUTY, 031.98 GCT	Specified goods (Energy saving devices as per part 1c of the GCT Act) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction.	0	0										T08	Customs Tariff , T.S. Pt. 6 Item 2; GCT Act , Third Schedule, Part 1C
	910.00 DUTY, 910.00 ASD, 193.01 SCF, 910.00 GCT	Hotel Incentives	0	0	0				0					T09	Hotel Incentives Act; Standards Regulation , Second Schedule, Item 1

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	36.02 DUTY 111.04 GCT	Electric motor vehicles (not licensed by the ITA to drive on public roads) which the Commissioner of Customs is satisfied are imported by a taxpayer solely for use in a tourism attraction licensed by the Jamaica Tourist Board.	0	0										T10	Cabinet Decision No. 4/15 dated January 23, 2015; MOFPS dated February 10, 2015, Ref. No. 108/144.
Technology & Telecommunication	032.42 DUTY	Telephone materials and equipment for telephone service	0.10											TC1	Customs Tariff, T.S. Pt. 2 Item 42
	132.41 DUTY	Telecommunication materials imported for the use of Jamaica International Telecommunications Ltd.	0.10											TC2	Customs Tariff, Third Schedule, part 2, item 41 (1)
	232.41 DUTY	Telecommunication materials imported for the use of Aeronautical Telecommunications Ltd. (AEROTEL)	0.05											TC3	Customs Tariff, Third Schedule, part 2, item 41 (2)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	193.94 SCF, 951.01 DUTY, 951.01 ENVL, 999.99 GCT	Software application - Value of data distinguished from data medium; Software Licences	0	0					0	0				TC5	Paragraph 10 of Schedule to Section 19 of Customs Act.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	111.01 SCTA, 111.01 GCT	SCTA and GCT exemption for motor vehicles imported by Municipal Councillors and other Public Officials (20% duty concession-upper CIF limit US\$ 45,000) Motor Vehicle Concession application received by MOFPS before May 1, 2026 Expires: December 31, 2027		0		0								V01	Customs Tariff , T.S. Pt. 1 Item 36; GCT Act , F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017, via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017
	036.03 DUTY	Motor cars not exceeding 2,500cc and a maximum allowed CIF of US\$41,000 (up to 800 motor cars per year) imported by the Car Rental Sector.	0											V02	Customs Tariff, Third Schedule, Pt. 6, item 3; MOFP letter 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144
	036.04 DUTY	Motor cars with seating capacity of eight (8) or more persons, with a maximum of 2,500cc and CIF value not exceeding US\$41,000 (up to 50 vehicles per year) imported by Contract Carriage Operators.	0											V03	Customs Tariff, Third Schedule, Pt. 6, item 4; MOFP letter dated 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	036.05 DUTY	Town car and limousines with a maximum CIF value of US\$50,000 (up to 40 vehicles per year) imported by Tour Operators	0											V04	Customs Tariff, Third Schedule, Pt. 6, item 5; MOFP letter 108/144 dated June 11, 2014; MOFPS letter dated 24.4.2017, ref no. 108/144

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	041.01 GCT	GCT Exemption for Buses, 25 seats and over, approved for specific purposes (imported by franchise holders and the like)		0										V05	GCT Act, F.S., Pt.2, Group 11, Item 5
	041.02 GCT	GCT exemption for Pick-up trucks and other trucks, approved for use in agricultural activities												V07	GCT Act, F.S., Pt. 2, Group 11, Item 3

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	196.12 CAF, 961.00 SCTA	SCTA & CAF 50% exemption for Motor Vehicles for Charitable Organizations				0					0.5			V09	The Charities Act; Customs (Amendment) Regulation, 2013

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	013.08 GCT, 196.12 CAF, 961.00 SCTA	SCTA, CAF 50% & GCT exemption for Ambulances acquired by or on behalf of Red Cross, St. John's Ambulance Brigade (if registered as charitable organization)		0		0					0.5			V10	GCT Act , F.S., Group III, Item 8; The Charities Act ; Customs (Amendment) Regulation, 2013
	013.08 GCT	Ambulances imported by the Sugar Industry labour welfare board for use on sugar estates		0										V11	GCT Act , F.S., Group III, Item 8
	032.01 DUTY	Ambulances for sugar estates	0.05											V12	Customs Tariff , T.S., Pt. 2, Item 1
	111.03 GCT	Electric motor vehicles		0										V14	GCT Act, F.S. Group 11, Item 6
	950.19 GCT	8–10-seater concession (JUTA)		0.19 23										V15	M.O.F letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Motor Vehicle	TARIFF CODES 8702.1021.20 8702.1021.21 8702.1022.20 8702.1022.21 8702.1023.20 8702.2920.00	Coaches, buses and minibuses imported by franchise holders and the like (diesel or semi-diesel); GCT standard rate payable, SCTA rate 0%		0.15		0								V16	GCT Act, Second Schedule
	031.36 Duty 111.01 SCTA 111.01 GCT	Motor vehicles imported by specified category of persons (20% duty concession) DELETED	0.2	0		0								V18	Customs Tariff , Third Schedule, Part 1, Item 36; ; GCT Act, First Schedule, Group 11, Item 1
	970.00 DUTY 970.00 GCT 970.00 SCTA08	Public transport (corp. area)	0	0		0								V19	Public Passenger Transport (Kingston Metropolitan Transport Region) Act.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	960.00 SCT 195.01 ENVL 960.00 GCT	Motor vehicles imported by the University of the West Indies			0	0				0				V20	UWI Act; GCT Act, First Schedule, Group 8, Item 5; M.O.F letter #347/02 dated August 17, 2007
Motor Vehicle	Tariff codes of Motor Vehicles entered into a warehouse with as dealer but is sold to a Franchise holder	Coaches, buses and minibuses, of imported by franchise holders and the like. (Petrol)		0.15										V22	Tariff Codes for Dealers
	111.01 SCTA, 111.01 GCT	SCTA and GCT exemption for motor vehicles imported by the Prime Minister and former Prime Ministers (20% duty concession-upper CIF limit US\$ 60,000) Motor Vehicle Concession application received by MOFPS before May 1, 2026 Expires: December 31, 2027		0		0								V23	Customs Tariff, T.S. Pt. 1 Item 36; GCT Act, F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017, via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	111.01 SCTA, 111.01 GCT	SCTA and GCT exemption for motor vehicles imported by Cabinet Ministers, President of the Senate, Attorney General, Leader of the Opposition and Speaker of the House of Representatives (20% duty concession- upper CIF limit US\$ 55,000) Motor Vehicle Concession application received by MOFPS before May 1, 2026 Expires: December 31, 2027		0		0								V24	Customs Tariff, T.S. Pt. 1 Item 36; GCT Act , F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017, via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017
	111.01 SCTA, 111.01 GCT	SCTA and GCT exemption for motor vehicles imported by Members of Parliament (20% duty concession- upper CIF limit US\$ 50,000) Motor Vehicle Concession application received by MOFPS before May 1, 2026 Expires: December 31, 2027		0		0								V25	Customs Tariff, T.S. Pt. 1 Item 36; GCT Act, F.S. Group 11, Item 1; MOFPS letter dated Dec 21, 2017, via Cabinet Decisions No. 22/17 dated 22.5.2017 and 29.5.2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	All tariff codes applicable to vehicle (s) at the time of importation	GCT & SCTA Exemption, 5% Common External Tariff (CET) on armoured vehicles for companies or persons approved to operate in the Cash Courier industry (Of a value in excess of CIF US \$33000 and the added cost of armouring vehicles previously imported with a CIF value in excess of US\$33,000). Effective April 1, 2024, for 24 months. Expires March 31, 2026. EXPIRED	0.05	0		0								V26	Ministry Paper #11/24: Revenue Measures for Financial Year 2024/2025 dated March 12, 2024, and Amendment to Ministry Paper #11/24 dated March 26, 2024, vide MoF & PS dated March 30, 2024
	SCTA exemption	SCTA exemption for private motor cars and private motor trucks (pick-ups) imported by Municipal Councillors and other Public Officials (upper CIF limit US\$ 45,000) SCTA exemption				0								V27	Part B 2 nd Schedule of the GCT Act dated 28.04.2026

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	SCTA exemption	SCTA exemption for private motor cars and private motor trucks (pick-ups) imported by the Prime Minister and former Prime Ministers (duty concession- upper CIF limit US\$ 60,000) SCTA exemption				0								V28	Part B 2 nd Schedule of the GCT Act dated 28.04.2026
	SCTA exemption	SCTA exemption for private motor cars and private motor trucks (pick-ups) imported by Cabinet Ministers, President of the Senate, Attorney General, Leader of the Opposition and Speaker of the House of Representatives (duty concession- upper CIF limit US\$ 55,000) SCTA exemption				0								V29	Part B 2 nd Schedule of the GCT Act dated 28.04.2026

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	SCTA exemption	SCTA exemption for private motor cars and private motor trucks (pick-ups) imported by Members of Parliament (duty concession-upper CIF limit US\$ 50,000) SCTA exemption				0								V30	Part B 2 nd Schedule of the GCT Act dated 28.04.2026
	GCT- 0% (waived) SCTA- 0% (waived)	Ministerial Discretionary Waiver of General Consumption Tax (GCT) & Special Consumption Tax (SCT) on imported Motor Vehicle GCT- 0% (waived) SCTA- 0% (waived)		0		0								V31	Section 47 General Consumption Tax (GCT) Act; Ministerial letter/MOFPS letter
	SCTA- 0% (waived)	Ministerial Discretionary Waiver of Special Consumption Tax (SCT) on imported Motor vehicle SCTA- 0% (waived)				0								V32	Section 47 General Consumption Tax (GCT) Act; Ministerial letter/MOFPS letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
ASD Miscellaneous Free Codes	042.00 ASD	Goods which the Commissioner of Customs is satisfied are imported during a temporary period as a result of an inadequate supply of such goods locally.			0									X01	Implemented January 01, 2014 The Stamp Duty (Amendment Schedule) Order, 2013, Appendix B, Item 42
	018.00 ASD	Specific tariff items			0									X02	Stamp Duty Act, Appendix B, Item 18
	038.00 ASD	Specified goods exempted from additional stamp duty (Deactivated)			0									X03	Stamp Duty Act, Appendix B, Item 38

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	019.07 GCT	Goods (except motor vehicles) acquired by or on behalf of any organization or association approved by the Minister which the Commissioner General is satisfied are necessary for the rendering of their services.		0										Y01	GCT Act, F.S., Group 9, Item 7
	017.00 GCT	Place of Worship		0										Y02	GCT Act, F.S., Group 7
	031.01 GCT	Travel Tickets for International Travel		0										Y03	GCT Act, T.S., Part 1, Item 1
	325.12 GCT	Standard rate of GCT-Goods provided for under Part II of the Third Schedule to the GCT Act (Services exempted from paying advanced GCT)		0.15										Y04	GCT Act, First Schedule, Part VII (e)
		Zero-rating of General Consumption Tax (GCT) payable on goods imported by Trans-Jamaican Highway Limited and Jamaican Infrastructure Operator Limited for direct use in their operations.		0										Y05	MOFPS letter dated May 11, 2017, that Cabinet via Cabinet Decision No. 38/16 dated 7th November 2016 - Effective date for the GCT Relief is 20th November 2016.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	031.48 GCT	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels specified under tariff no. 8541.40		0										Y06	GCT Act, T.S., Part 1, Item 46

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
GCT Miscellaneous Codes	031.45 GCT	Sanitary Towels & Tampons		0										Y07	GCT Act, T.S., Part 1, Item 45
GCT Miscellaneous Codes															

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	GCT-0%	Waiver of GCT on Crude Oil imported by Petrojam Limited for use in petroleum refining operations. HS Heading 2709 GCT-0% Effective date: March 4, 2026		0%										Y08	MOFPS letter dated March 4, 2026
SCF Miscellaneous Codes	193.93 SCF	Waiver of SCF by the BSJ							0					S01	Various BSJ letters
Ministerial Waiver Only	GCT- waived SCTA-Waived	Ministerial Discretionary Waiver of General Consumption Tax (GCT) & Special Consumption Tax (SCT) GCT- 0% (waived) SCTA- 0% (waived)		0%		0%								AAA	Section 11 Customs Act; Section 47 GCT Act; MOFPS letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-Waived GCT-Waived SCTA-Waived	Ministerial Discretionary Waiver of Import Duty (ID), General Consumption Tax (GCT) & Special Consumption Tax (SCT) ID-0% (waived) GCT-0% (waived) SCTA- (0%) waived)	0	0		0								AAB	Section 11 Customs Act; Section 47 General Consumption Tax (GCT) Act; Ministerial letter/MOFPS letter
	ID-0% (waived) GCT-0% (waived)	Ministerial Discretionary Waiver of Import Duty (ID) and General Consumption Tax (GCT) ID-0% (waived) GCT-0% (waived)	0	0										AAC	Section 11 Customs Act; Section 47 General Consumption Tax (GCT) Act; Ministerial letter/MOFPS letter
	950.00 DUTY	Waiver of Import Duty only	0											W01	Section 5, Customs Act; MOFP letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 031.55 GCT, 195.01 ENVL	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (Imported by Government; duty waiver)	0	0						0				W02	Section 5, Customs Act; MOFP Waiver letter; GCT Act, 3rd Sch., Pt. 1, Item 47; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00 DUTY, 031.55 GCT	Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975 (With Duty Waiver)	0	0										W03	Section 5, Customs Act; MOFP Waiver letter; GCT Act, 3rd Sch., Pt. 1, Item 47

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY 039.00 ASD 193.05 SCF 196.18 CAF	Specified raw materials	0		0				0		0.5			W04	Section 5, Customs Act; MOFP letter; MOA Letter; Standards Act; Standard Regulations, S.S., Item 5; Customs Regulation Amendment 2013
	950.00 DUTY, 040.01 ASD, 193.05 SCF, 196.19 CAF	Packaging Material, which the Commissioner of Customs is satisfied are imported by a taxpayer to be used to package primary goods or goods manufactured in Jamaica by that taxpayer; ICD Waived; ASD, SCF & 50% CAF Exemption	0		0				0		0.5			W05	Section 5, Customs Act; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;
	950.00 DUTY 040.01 ASD 193.05 SCF	Bulk Raw Material and Intermediate Goods: ICD waived; SCF Exempt; ASD exempt (attracts 0% ASD or more)	0		0				0					W06	Section 5, Customs Act/M.O. F letter; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 031.26 GCT	Import Duty waiver and GCT exemption on cooking oil (excluding olive oil and cooking oil sprays)	0	0										W07	Section 5, Customs Act/M.O. F letter; GCT Act, Third Schedule, Group 1, Items 26

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 SCTA	SCTA waiver for Ex-Warehoused motor vehicles to individuals				0								W08	M.O.F Waiver letter

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY 960.00 SCTA 960.00 GCT 195.01 ENVL	Waiver of import duty for motor vehicles imported by U.W.I	0	0		0				0				W09	Section 5, Customs Act/M.O. F letter; U.W.I Act; GCT Act, First Schedule, Group 8, Item 5; Provisional Collection of Tax (Environmental Protection Levy) (No. 2) Order, 2007, Item 6 (a)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 039.00 ASD, 193.05 SCF	Specified Bulk Raw Material and intermediate goods for manufacturing: ID and ASD waived; SCF exempt	0		0				0					W11	Section 5, Customs Act/M.O. F letter; Stamp Duty Act, Appendix B, Item 39; Standard Regulations, 2nd Sch.; Item 5

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 193.05 SCF, 196.18 CAF	Raw Material and Intermediate Goods not eligible for ASD exemption: ICD waived; SCF & 50% CAF Exempt	0						0		0.5			W12	Section 5, Customs Act; Standard Regulations, 2 nd Sch.; Item 5; Customs Regulation 2013;

Ministerial Waiver with other exemptions	950.00 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF,	Raw Material and Intermediate Goods: ICD waived; ASD, SCF & 50% CAF Exempt; Eligible for ASD exemption (attracts 0% ASD or more)	0		0				0		0.5			W13	Section 5, Customs Act; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;
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Ministerial Waiver with other exemptions															
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CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions															
	950.00 DUTY, 002.00 ASD, 195.01 ENVL, 325.12 GCT	Waiver of Duty for Goods for Government: ICD waived; ASD, ENVL exempt; Standard Rate GCT	0	0.15	0					0				W14	Section 5, Customs Act; Stamp Duty Act, Appendix B, Item 2; Environmental Protection Levy (No. 2) Order, 2007, item 6(a);

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	033.13 DUTY, 002.00 ASD, 195.01 ENVL, 950.00 GCT	Good imported for Government: ICD, ASD, ENVL exempted and GCT Waived	0.05	0	0					0				W15	Customs Tariff, Third Schedule, Part 3, Item 13; Stamp Duty Act, Appendix B, Item 2; Environmental Protection Levy (No. 2) Order, 2007, item 6(a);
	950.00 DUTY, 039.00 ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT	Specified raw material and intermediate goods (item 39 Stamp Duty Act) imported by approved manufacturers: ID waived (suspension), GCT deferred, ASD, SCF and 50% CAF	0	0	0				0		0.5			W16	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 040.01 ASD, 193.05 SCF, 196.18 CAF, 990.00 GCT,	Raw material and intermediate goods imported by approved manufacturers: ID waived (suspension), GCT deferred, ASD, SCF and 50% CAF	0	0	0				0		0.5			W17	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00 DUTY, 039.00 ASD, 193.05 SCF, 990.00 GCT	Specified raw material and intermediate goods (item 39 of the Stamp Duty Act) imported by approved manufacturers (BULK): ID waived(suspension), GCT deferred, ASD, SCF exempt	0	0	0				0					W18	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 39; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00 DUTY, 040.01 ASD, 193.05 SCF, 990.00 GCT	Raw material and intermediate goods imported by approved manufacturers (BULK): ID waived (suspension), GCT deferred, ASD, SCF	0	0	0				0					W19	Section 5, Customs Act; MOFP Waiver letter; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00 DUTY, 193.05 SCF, 196.18 CAF, 990.00 GCT	Raw material and intermediate goods imported by approved manufacturers: ID waived(suspension), GCT deferred, SCF and 50% CAF	0	0					0		0.5			W20	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY, 193.05 SCF, 990.00 GCT	Raw material and intermediate goods (BULK) imported by approved manufacturers: ID waived (suspension), GCT deferred, SCF exempt.	0	0					0					W21	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
Ministerial Waiver with other exemptions	950.00 DUTY, 193.05 SCF, 196.19 CAF, 990.00 GCT	Packaging Material , which the Commissioner of Customs is satisfied are imported by an approved manufacturer to be used to package goods manufactured in Jamaica: ID waived (suspension), GCT deferred, SCF exempt and 50% CAF	0	0					0		0.5			W22	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY; 990.00 GCT	Consumables which the Commissioner of Customs is satisfied are imported by an approved manufacturer for direct use in the manufacture of goods in Jamaica by that taxpayer: ID waived (suspension), GCT deferred	0	0										W23	Section 5, Customs Act; MOFP Waiver letter; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
Ministerial Waiver with other exemptions	950.00 DUTY, 990.00 GCT, 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (suspension), GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					W24	Section 5, Customs Act; MOFP Waiver letter; Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	950.00 DUTY 990.00 GCT	Machinery and Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate- controlled storage of such goods: ID waived (suspension), GCT deferred, SCF exempt (Machinery and Equipment that are non-capital goods)	0	0										W25	Section 5, Customs Act; MOFP Waiver letter; GCT Act Sec. 42; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017
	950.00 DUTY 040.01 ASD 012.01 GCT 193.05 SCF 196.18 CAF	Animal feeds (except pet food) imported as raw material or intermediate goods by approved manufacturers – ID waived (suspension); GCT, ASD and SCF exempt; 50% CAF	0	0	0				0		0.5			W26	MOFPS letter; GCT Act, F.S., Group 2, Item 1; Stamp Duty Act Appendix B, Item 40; Standard Regulations, 2nd Sch., Item 5; Customs Regulation Amendment 2013;

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	036.02 DUTY 950.45 SCTA 325.12 GCT	Specified goods which the Commissioner of Customs is satisfied are imported by a taxpayer for use in a Tourism Attraction: ID-exempt, GCT 16.5%, partial waiver of SCTA (free rate 0.450717)	0	0.16 5		0.45								W27	Customs Tariff, Third Schedule, Part 6, Item 2; Tax Relief Advisory Ref #OC279818745108/1441 dated July 27, 2018 (Specific case).
General Remission	951.00 DUTY	General Remission/waiver of Duty	0											GW1	Various M.O.F letters: -General waiver of Customs duty payable on compact discs/diskettes/DVD and similar recorded media (other than those containing music and or games imported for education and business purposes (MOF letter 108/144 T.J dated 14/12/98) -CET Suspension on cell phones of tariff 8517.1210.10 (MOF letter dated 15.5.2014)

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 990.00 GCT 193.05 SCF	Machinery and Equipment (including parts thereof) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (general waiver), GCT deferred, SCF exempt (Machinery and Equipment that are capital goods and all spare parts)	0	0					0					GW2	Standard Regulations, 2nd Sch., Item 5; GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 990.00 GCT	Machinery and Equipment (non-capital goods) which the Commissioner of Customs is satisfied is imported by an approved manufacturer for direct use by that taxpayer in the manufacture of goods in Jamaica or for quality control testing, packaging, or climate-controlled storage of such goods: ID waived (general waiver), GCT deferred, SCF exempt (Machinery and Equipment that are non-capital goods)	0	0										GW3	GCT Act Sec. 42; GCT Act via Cabinet Decision No. 38/16 dated 7 Nov. 2016 & MOFP letter dated 25 July 2017

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 012.08 GCT	Partial CET Suspension on rodenticides, nematicides and molluscicides for agricultural and non-agricultural uses: ID-5%, GCT-zero-rated. (Expired)												GW4	MOFPS letter dated January 03, 2020; GCT Act F.S., Group2, Item 8
	951.00 ID 325.12 GCT	CET Suspension on 1,500 metric tons (1,500,000 kilograms) of Red Kidney Beans (August 04, 2020, to April 30, 2021) ID-0%, GCT-15% ASD, SCF, ENVL payable (Expired)	0	0.15										GW5	MOFPS letter dated July 31, 2020; MOFPS letter dated June 20, 2012

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 ID 012.01GCT	CET Suspension on 9,486 mt of extruding fish feed tilapia 32% - 65% protein, 200 mt of shrimp feed 32%-50% protein ID-Suspended (April 01, 2022, to March 31, 2023) GCT-zero-rated (Expired)	0	0										GW6	MOFPS letter dated April 26, 2022; GCT Act F.S. Group 2, item 1.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 012.01GCT	CET Suspension on 9,486mt of extruded fish feed tilapia (32%-65% protein, starter, 0.8mm, 1.5mm, 3mm and 6mm pellets);30 mt of extruded fish feed shrimp ID-Suspended (April 24, 2023, to April 01, 2024) GCT-zero-rated. (Expired)	0	0										GW7	MOFPS letter dated May 08, 2023; GCT Act F.S. Group 2, item 1.
	951.00 DUTY 325.12 GCT	CET Suspension on 1,500 metric tons (1,500,000 kilograms) of Red Kidney Beans (August 01, 2023, to January 31, 2024) ID-0%, GCT-15% (Standard rate) ASD, SCF, ENVL payable. (Expired)	0	0.15										GW8	MOFPS Tax Relief Advisory ref# OC347623746167/0251 dated 11/08/2023.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 DUTY 012.01 GCT	CET Suspension on 30 metric tons of Extruded Fish Feed (Shrimp) (April 2, 2024, to April 1, 2025) ID- 0%, GCT- Zero Rated SCF, ENVL- Payable (Expired)	0	0										GW9	MOFPS letter dated April 5, 2024. GCT Act F.S. Group 2, item 1.
	951.00 DUTY 012.01 GCT	CET Suspension on 8,486 metric tons of Extruded Fish Feed (Tilapia) 32% - 65% protein. (May 3, 2024, to May 2, 2025) ID- 0%, GCT- Zero Rated SCF, ENVL- Payable (Expired)	0	0										GX1	MOFPS letter dated May 10, 2024. GCT Act F.S. Group 2, item 1.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 ID	CET Suspension on 931,824 kilograms of Red Kidney Beans (July23, 2024 to February 28, 2025) ID-0%, GCT, ASD, SCF, ENVL payable (Expired)	0											GX2	MOFPS letter dated July 24, 2024
	951.00 DUTY 012.01 GCT	CET Suspension on 8,486 metric tons of Extruded Fish Feed (Tilapia) and 30 metric tons of Pelletised Sinking Feed for Shrimp ID- 0%, GCT- Zero Rated SCF, ENVL- Payable (effective period May 3, 2025 to May 2, 2026) EXPIRED	0	0										GX3	MOFPS letter dated April 30, 2025. GCT Act F.S. Group 2, item 1.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	951.00 ID 325.12 GCT	CET Suspension on 500 metric tons of Red Kidney Beans (October 01, 2025, to February 15, 2026) ID-0%, GCT-15% (Standard rate) ASD, SCF, ENVL payable EXPIRED	0	15										GX4	MOFPS letter dated July 30, 2025(CET Suspension from October 1, 2025 to February 15, 2026)
	951.00 ID	CET Suspension on 14,728 drums (at 55 gallons per drum) of Frozen Concentrated Orange Juice (CET suspension from January 1, 2026, to December 31, 2026) ID-0%	0											GX 5	MOFPS letter dated December 1, 2025

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID- waived GCT-waived	Waiver of Import Duty & GCT on the importation of a 40’ container of assorted food and toiletry supplies for distribution, by Goddard Catering Group Jamaica. ID-0% GCT-0% (Effective date: December 4, 2025, to March 31, 2026) EXPIRED	0	0										GX 6	Item 30B of the Second Schedule of the Customs Act; Section 47 of the GCT Act; MOFPS letter dated January 27, 2026

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	60% ID 60%GCT	Partial waiver at 60% of the Customs Duty/SCT/GCT payable on the importation of one (1) VeriShield TM Modular Radiation Shield imported by Alliance International Medical Ltd (based on classification the item does not attract SCT). 60 %ID-(15%) 6% 60 %GCT- (20%) 8% (Effective date: June 1, 2025, to May 31, 2026) EXPIRED	6%	8%										GX7	Tax Relief # XC365425626108/1441 dated June 1, 2025.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	0% ID 0% GCT	Waiver of Import Duty and GCT on the importation of perishable goods by Margaritaville Ocho Rios. ID- 0% GCT-0% Effective date: September 21, 2025 (Effective Period: September 21, 2025 – March 21, 2026) EXPIRED	0	0										GX8	Notice of Tax Relief # OC365626230108/1441 dated September 21, 2025. Replaces tax relief # OC364925126108/144a dated December 1, 2025.

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID-0% ASD- 0%	Waiver of ID & ASD on 14, 728 drums (at 55 gallons per drum) of Frozen Concentrated Orange Juice proper to HS 2009.11.10 imported as raw material by a manufacturer on presentation of the prescribed certificate (Effective period January 1,2026 to December 31, 2026).	0		0									GX9	CET Suspension-MOFPS letter dated December 1, 2025 (based on COTED 61 st Regular Meeting). ASD Exemption-Gazette No. 115 dated July 20, 2022, The Stamp Duty Act (amendment of Item 39 of Appendix B to schedule).

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
General Remission	ID-0% (suspended)	Waiver of Import Duty on importation by Petrojam Limited of the following products: 2, 800,000 barrels of Unleaded Gasoline 90 and 1, 400,000 barrels Unleaded Gasoline 87. HS Codes 2710.1220.20 & 2710.1220.30 ID-0% Effective period of suspension: January 27, 2026, to January 24, 2027	0											GR 1	Notice of Tax Relief # OC3657251244167/02 52

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID- 0% Waived (Suspended) ASD- 0% GCT- Deferred	0%													CET Suspension- MOFPS letter dated December 1, 2025 (based on COTED 61st Regular Meeting). ASD Exemption- Gazette No. 115 dated July 20, 2022, The Stamp Duty Act (amendment of Item 39 of Appendix B to schedule). GCT Deferred- The General Consumption Tax ACT Section 42

CATEGORY	FREE CODES	DESCRIPTION	ICD	GCT	ASD	SCTA	SCTF	SCTS	SCF	ENV	CAF	EXC	DCS	ANC	REFERENCE
	ID- 0% (suspended) GCT-0% (exempt)	Common External Tariff (CET) suspension on 9,486 mt of Extruded Fish Feed Tilapia; HS code 2309.9060.10 and 20 mt of Pelletised Sinking Feed for Shrimp; HS code 2309.9060.20 ID-0% (Suspended) GCT-0% (exempt) Validity period: May 11, 2026, to May 2, 2027.	0	0										GR 3	MOPS letter dated May 29, 2026; Tax Advisory Ref GC3667264502; GCT Act F.S. Group 2, item 1.

Please Note () Denotes applicable rate*