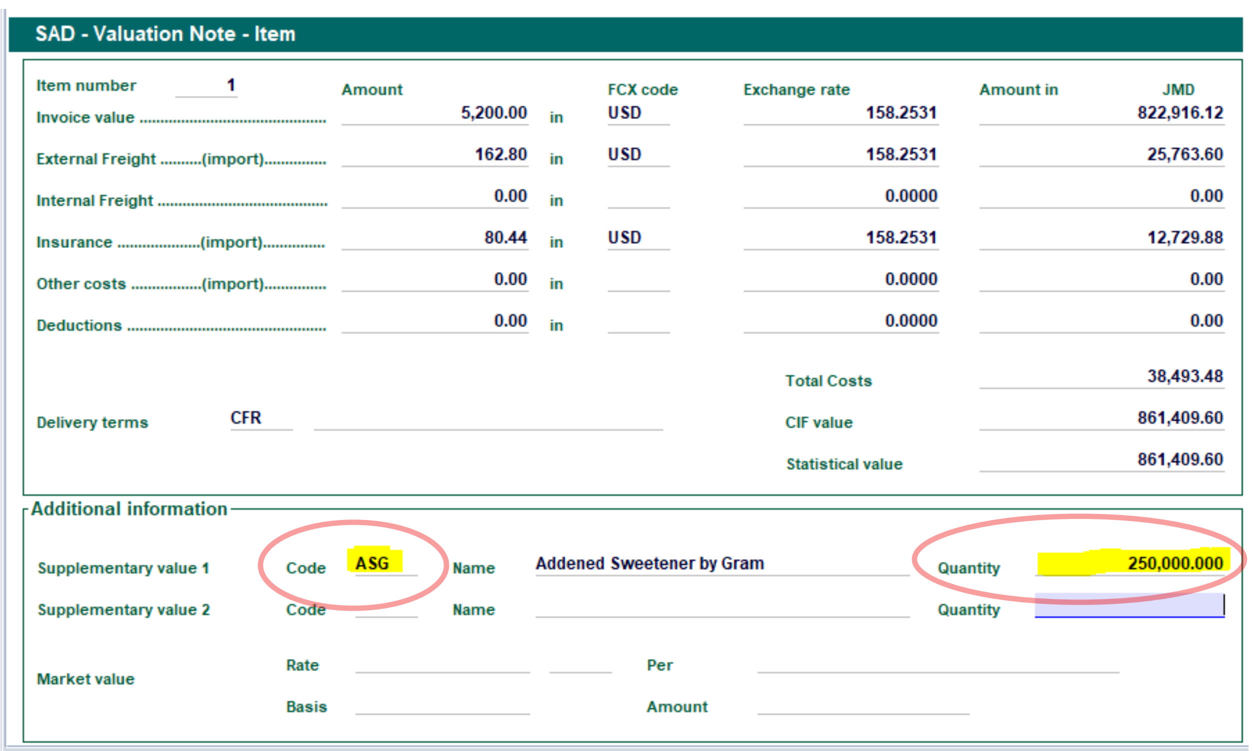
PUBLIC ADVISORY #2

Computation of the SCTS amount for Non-alcoholic Sweetened Beverages (NASB)

Further to Public Advisory #1 which outlined the Implementation of the 2026-2027 Revenue Measures effective May 1, 2026, the following change has been made related to the computation of the Special Consumption Tax Specific (SCTS) amount for NASB.

The SCT rate of $0.22 cent per gram of added sweetener for non-alcoholic sweetened beverages is applied to affected **HS headings of 20.09, 21.06 and 22.02.**

Effective Monday July 13, 2026, the ***Quantity*** **field on the Single Administrative Document (e-SAD) Valuation Note for each line item should be used to record "the quantity of added sweetener (in grams)"** for the purpose of calculating the SCTS/SCS amount.



SAD - Valuation Note - Item

Item number 1

	Amount		FCX code	Exchange rate	Amount in JMD
Invoice value	5,200.00	in	USD	158.2531	822,916.12
External Freight ....(import)..............	162.80	in	USD	158.2531	25,763.60
Internal Freight	0.00	in		0.0000	0.00
Insurance ....(import)..............	80.44	in	USD	158.2531	12,729.88
Other costs ....(import)..............	0.00	in		0.0000	0.00
Deductions	0.00	in		0.0000	0.00

Total Costs 38,493.48

Delivery terms CFR

CIF value 861,409.60

Statistical value 861,409.60

Additional information

	Code	Name	Quantity
Supplementary value 1	ASG	Addened Sweetener by Gram	250,000.000
Supplementary value 2			

Market value — Rate: — Per: — Basis: — Amount:

This change is necessary to facilitate the continued write-off of permit quantities from the statistical unit field, "Box 41," on the e-SAD page.