

GOODS & SERVICES ZERO RATED

- 1) Animal feeds, except for pet food.
- 2) Machetes, 11.43 cm triangular cutlass files, grubbing hoes, farm forks purchased solely for use in agricultural activities.
- 3) Fishing apparatus, gear, boats, engines, equipment and parts therefor, which the Commissioner General is satisfied is imported or purchased by or on behalf of or taken out of bond by commercial fishermen solely for use by them in the capture of fish for sale.
- 4) Fertilizers under Tariff Heading Nos. 3101.00, 3103.00, 3104.00 and 3105.00 and fertilizers, herbicides, fungicides, plant growth regulators, nematicides, rodenticides, veterinary preparations, and molluscides.
- 5) Insecticides with Tariff Heading No. 38.08 intended for use exclusively in agriculture.
- 6) Agricultural produce which is –
 - (a) exported; or
 - (b) sold to a registered taxpayer for use in the production of finished goods, by a person registered as a registered taxpayer pursuant to Section 29 (2) of this Act.
- 7) Goods (excluding motor vehicles, other than ambulances) which are acquired by or on behalf of the –
 - (a) Jamaican Branch of the Red Cross Society and the St. John's Ambulance Brigade which the Commissioner General is satisfied are necessary for the rendering of their services; or
 - (b) University Hospital of the West Indies which the Commissioner General is satisfied –
 - (i) are equipment for use solely in or by such hospital and are necessary for the proper functioning thereof or
 - (ii) are building materials for use solely in the construction, alteration or extension of such hospital.
- 8) Articles for the use of and services performed for the Governor-General.
- 9) Goods purchased or taken out of bond and services performed under a contract , the payment for which is by a foreign government or multilateral lending agency.
- 10) Articles imported into Jamaica or purchased in bond or directly from or services rendered by a registered taxpayer for the personal or official use of –
 - (a) heads of missions and international organizations;

- (b) non-Jamaican citizens who are members of the staff of a mission or an international organization other than members of the service staff;
 - (c) non-Jamaican citizens who are trade commissioners and members of the staff of a trade commission other than service staff; or
 - (d) Consular officers who are natives or citizens of the countries they represent and who are not engaged in any other business or profession in Jamaica.
- 11) Goods, other than used goods, exported from Jamaica in prescribed circumstances.
- 12) Goods and services purchased in Jamaica and goods imported in or taken out of bond in Jamaica by or on behalf of persons engaged in the production of bauxite and alumina being goods and services directly related to such production.
- 13) Goods specified in Item No. 2 of Part 1 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, under the heading "Aircraft" in relation to –
- (a) an airline operating scheduled services within Jamaica or to a place outside Jamaica; or
 - (b) chartered and private aircraft calling in Jamaica for refueling and repairs.
- 14) Services exported from Jamaica in prescribed circumstances.
- 15) Services rendered in Jamaica directly related to the exportation of goods.
- 16) Any taxable item which is manufactured or supplied in Jamaica and –
- (a) exported by a registered taxpayer; or
 - (b) shipped by a registered taxpayer –
 - (i) for use as stores on an aircraft or vessel;
 - (ii) as merchandise for sale to persons on board an aircraft or vessel,the final destination of which is outside of Jamaica.
- 17) Spare parts and equipment used in the repairs of any aircraft or vessel which is wholly or mainly used internationally for the transportation of goods to and from Jamaica.
- 18) Goods of a non-consumable nature which the head of a denomination for which the goods are assigned declares in writing will be used only for the purpose intended and which the Commissioner General is satisfied are purchased or imported solely for furnishing or decorating a place of worship or as vestment for use during worship.

- 19) Altar bread, matzos, unleavened bread, communion wafers and altar wine purchased or imported for the purpose of administering the sacraments which the head of the denomination for which they are intended declares in writing will be used only for the purpose intended.
- 20) Candles, myrrh and frankincense which the Commissioner General is satisfied are purchased or imported solely for the use in places of divine worship.
- 21) Offertory envelopes purchased or imported by or on behalf of a religious denomination.
- 22) Printed material (excluding newspapers) articles and materials classified under Tariff Headings 49.01 to 49.05 acquired by or on behalf of the University of the West Indies, the University of Technology, Jamaica, the Northern Caribbean University and any other educational institution and any religious organization and Government institutions, recognized international organizations and diplomats, including –
 - (a) books, booklets, brochures, pamphlets and leaflets for religious purposes;
 - (b) journals and periodicals, whether or not illustrated;
 - (c) children's picture books and painting books; and
 - (d) maps and hydrographic charts and similar charts of all kinds, including atlases, wall maps and topographical plans, printed globes (terrestrial or celestial),
- 23) All printed material (excluding newspapers) under Tariff Headings 49.01 to 49.05 used for religious purposes.
- 24) Food produced exclusively for the feeding programme of a school approved by the Minister responsible for education which is not for resale to the general public.
- 25) Goods (including computers) and services acquired by the University of the West Indies, the University of Technology, the Northern Caribbean University or the Council of Legal Education, for their use.
- 26) 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 -
 - (a) an educational institution approved by the Minister responsible for education for its own use and so certified by the head of that educational institution; and
 - (b) from funds, for which the educational institution is accountable.
- 27) A supply of goods where the goods are not situated in Jamaica at the time of supply and are not to be imported into Jamaica by the supplier for consumption in Jamaica.
- 28) Goods and services which the Commissioner General is satisfied are purchased in Jamaica or imported or taken out of bond in Jamaica by or on behalf of the Jamaica Defence Force.

- 29) Stationery and educational apparatus and equipment (including those used for games and physical training) which are for use by educational institution approved by the Minister responsible for education and which are intended solely for educational purposes as certified by the responsible officer of such educational institution.
- 30) Stationery (including writing paper), printed forms, envelopes and blotting paper for use in an examination which are purchased in Jamaica or imported therein by or on behalf of the Cambridge Local Examination Committee, the Caribbean Examination Council or any other examination body recognized by the Minister responsible for education for which there is a certificate signed by the responsible officer of the respective body verifying the use for which the stationery, forms, envelopes and papers are intended.
- 31) Reimported goods on which tax has not been previously credited or refunded.
- 32) 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 their services.
- 33) Sale of race horses.
- 34) Motor vehicles as defined in Section 11 of the Road Traffic Act in respect of the amount of value not exceeding US\$35,000 CIF which are imported by the following category of persons in the circumstances specified subject to such terms, conditions or restrictions as the Minister may in writing direct –
- (a) persons recruited overseas for appointment in the public service or by a statutory body or authority or by a company wholly owned by the Government;
 - (b) a statutory body or authority;
 - (c) persons recruited overseas as teachers by the Minister responsible for education;
 - (d) persons employed in schools approved by the Minister responsible for education as –
 - (i) principals and vice-principals;
 - (ii) teachers to implement, co-ordinate, or supervise any work experience programme approved by the Minister responsible for education; or
 - (iii) master teachers;
 - (e) persons recruited overseas by the University of the West Indies for employment at the Mona Campus or who, being employed at another campus of the University, are transferred to the Mona Campus;
 - (f) persons registered as medical practitioners employed to the Government or the University of the West Indies or the University Hospital of the West Indies;
 - (g) nurses employed to the University of the West Indies or the University Hospital of the West Indies who qualify for a full upkeep allowance.

- (h) persons recruited overseas by private educational institutions approved by the Minister responsible for education;
- (i) public officers who have served in Jamaican Foreign Missions for three years or more and who have been re-assigned to Jamaica or have gone on pre-retirement leave upon returning to Jamaica;
- (j) travelling officers in the public service who are in receipt of, or are eligible for, commuted allowance or full upkeep allowance
- (k) parliamentarians;
- (l) persons referred to in paragraphs (a), (e) and (g) who, not being Jamaican nationals, are re-engaged on contract;
- (m) Custodes;
- (n) Chairmen of Parish Councils and the Mayor of Kingston and St. Andrew Corporation and any other Municipality;
- (o) travelling officers in a statutory body approved by the Minister by notice pursuant to paragraph (2) (q) of Tariff Heading No. Ex 87.02 of Part 1 of the Third Schedule to the Customs Tariff (Revision) Resolution, 1972, who are in receipt of or eligible for commuted allowance or full upkeep allowance;
- (p) travelling officers who are in receipt of or eligible for commuted allowance or full upkeep allowance in one of the following organizations –
 - Adoption Board
 - Consumer Affairs Commission
 - Drug Abuse Secretariat
 - Fair Trading Commission
 - Fiscal Services (EDP) Limited
 - A 4-H Club
 - Institute of Sports Limited
 - Integrity Commission
 - Jamaica Fire Brigade
 - Jamaica Movement for the Advancement of Literacy
 - Jamaica National Heritage Trust
 - Kingston and St. Andrew Corporation and any Municipality
 - Metropolitan Parks and Markets Limited
 - Natural Resources Conservation Authority
 - Office of the Parliamentary Ombudsman
 - Overseas Examination Office
 - A Parish Council
 - Real Estate Board
 - Rural Agricultural Development Authority
 - Underground Water Authority;

- (q) Councillors of a Parish Council or members of the Council of the Kingston and St. Andrew Corporation and any Municipality;
 - (r) a former Governor-General;
 - (s) a former Prime Minister;
 - (t) Executive Secretaries Grade 11 or 111 in the public service who are in receipt of or are eligible for commuted allowance;
 - (u) members of the Mona Campus chapter of the West Indies Group of University Teachers (WIGUT);
 - (v) persons employed to the Electoral Advisory Committee as Regional Supervisors.
- 35) The importation into Jamaica of pick-up trucks and other trucks and electric motor vehicles, as approved by the Commissioner General for use in the Agriculture Industry.
- 36) Items which the Commissioner General is satisfied are acquired in circumstances under which they are exempt from customs duty pursuant to the following enactments—
- (a) the Bauxite and Alumina Industries (Encouragement) Act;
 - (b) the Jamaica Export Free Zones Act;
 - (c) the Petroleum Act;
- 37) Equipment and materials acquired for use solely and directly in a research and development programme registered with the National Commission on Science and Technology and certified by the Commission to be necessary for the execution either of the research segment of such programme or of the pilot or prototype stage of the development segment of such programme.
- 38) Goods and services (except utilities such as electricity services and telecommunications services) which the Commissioner General is satisfied are purchased in Jamaica by a Free Zone Promoter or an approved enterprise for use in a Free Zone designated as such under the Jamaica Export Free Zones Act.
- 39) Goods which the Commissioner General is satisfied are –
- (a) Purchased in Jamaica by a continuing beneficiary for use in a resort cottage; and
 - (b) Purchased before the termination date in respect of the continuing beneficiary.
- 40) The supply of electricity services to or for residential customers for private and domestic use.

GOODS & SERVICES EXEMPT

Goods

- 1) Travel tickets for international travel.
- 2) Raw foodstuff that is locally produced and raw foodstuff that is imported (in relation to its supply to the Jamaican market, but not in relation to its importation into Jamaica), that is to say –
 - (a) fresh fruit and vegetables, excluding imported apples, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis;
 - (b) ground provisions;
 - (c) legumes;
 - (d) onions and garlic;
 - (e) meat;
 - (f) chicken;
 - (g) fish, crustacean or molluse;
 - (h) corn;which contains no additive and which is not subject to any process other than –
 - (i) freezing, chilling, salting or otherwise immersed in a brine solution or packaging;
 - (ii) slicing, mincing, grinding, dicing or chopping; or
 - (iii) natural drying, so however, that this does not include the juicing of fruit.
- 3) Raw foodstuff imported from and originating in a country that is a member of the Caribbean Community (CARICOM) (excluding apple, pears, quinces, apricots, cherries, peaches, nectarines, plums, sloes, berries, grapes and kiwis).
- 4) Imported chicken which is not subject to any process other than –
 - (a) freezing, chilling, salting or otherwise immersion in a brine solution or packaging; or
 - (b) slicing, mincing, grinding, dicing or chopping.

- 5) Milk (excluding condensed, powdered skimmed, flavoured, milk based products and milk substitutes).
- 6) Cornmeal and cereal flour which is known as counter flour and which is made from cereal containing thiamine, riboflavin, niacin and iron but no other additives.
- 7) Soya meal
- 8) Wheat
- 9) Canned sardines, herrings and mackerel.
- 10) Infant formulae
- 11) – (1) Bread, buns and water crackers.

(2) In paragraph (1) “crackers” means small dry bakery products made only of bleached flour and water, with or without leavening or shortening and salted or unsalted, the total weight of which contains not more than ten per cent of sugar and without flavouring, coating or topping and verified to be such by the Bureau of Standards.
- 12) Rice
- 13) Sugar (brown).
- 14) Salt.
- 15) Cooking oil (excluding olive oil and cooking oil sprays)
- 16) Baking flour packaged in quantities of not less than 45.359 kilograms.
- 17) Any locally supplied live bird, fish, crustacean, mollusc or any other animal of a kind generally used as, or yielding or producing, food for human consumption and draught animals.
- 18) Any locally supplied or imported live bird, used as or yielding or producing, food for human consumption, including baby chickens and fertile chicken eggs for hatching –

(a) for breeder flock specified under Tariff Heading No. 0407.00.10;
(b) other than for breeder flock specified under Tariff Heading No. 0407.00.20.
- 19) Unprocessed agricultural produce, including produce for stock farming, fresh water fish farming, forestry cultivation and horticulture supplied directly at the farm gate.
- 20) Motor spirit, which before being sold is coloured to the satisfaction of the Commissioner General, and lubricating oil which is sold to the fishermen for use in commercial fishing and which is so certified by the Director, Fisheries Division, Ministry of Agriculture.

- 21) Fish, cock and noodle soups packaged in aluminum sachets.
- 22) Sanitary towels and tampons specified under Tariff Heading No. 4818.401 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 23) Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels specified under Tariff Heading No. 8541.40 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 24) Contraceptive devices and substances.
- 25) Drugs specified in the Fourth Schedule (List Four Drugs) to the Food and Drugs Regulations, 1975.
- 26) Diagnostic reagents used for the testing of dextrose in the blood and glucose, protein, ketones and pH in the urine.
- 27) Disposable diapers for the incontinent.
- 28) Orthopedic 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 designed for use by the handicapped and eye glasses and contact lens used for the treatment or correction of a defect in vision on the written prescription of an eye-care professional.
- 29) Parts and accessories for any of the items specified in paragraph 28.
- 30) Human invalid carriages.
- 31) Medical and surgical prostheses including surgical implants and ileostomy, colostomy and similar appliances designed to be worn by human beings.
- 32) Artificial breathing apparatus for individuals afflicted with respiratory disorder.
- 33) Exercise books specified under Tariff Sub-Heading No. 4820.20 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972.
- 34) Sports equipment (including clothing) specifically designed for use in the following sports –
 - (a) basketball;
 - (b) boxing;
 - (c) cricket;
 - (d) football;

- (e) hockey;
- (f) netball;
- (g) table tennis;
- (h) track and field;
- (i) volleyball;
- (j) dominoes;
- (k) badminton;
- (l) cycling;
- (m) golf;
- (n) lawn tennis;
- (o) rugby;
- (p) softball;
- (q) squash;
- (r) swimming;

and which are for use –

- (i) in an educational institution approved by the Minister responsible for education solely for its own educational purposes as certified by the responsible officer of the educational institution; or
- (ii) by a sporting organization or association approved by the Minister responsible for sports or a person or body designated by the Minister responsible for sports for that purpose.

35) Parcels whose value (exclusive of customs duty and postage) does not exceed such amount as is applicable for customs duty purposes.

36) Passengers' Baggage and household effects as described in and to the extent allowed under Items No. 6 and 6A of Part 1 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.

37) Gold bullion, coins and bank and currency notes imported by the Bank of Jamaica.

- 38) Unused postage, revenue and other stamps, postmarks and franked envelopes, letters and cards imported by the Postmaster-General.
- 39) Goods (except motor vehicles) acquired by or on behalf of the Boy Scouts or Girls Guide Associations of Jamaica or any other youth organization or association approved by the Minister with responsibility for youth which the Commissioner General is satisfied are necessary for the rendering of their services.
- 40) The following lighting equipment –
- (a) compact fluorescent lamps and ballast;
 - (b) fluorescent fixtures and tubes;
 - (c) circular fluorescent lamps;
 - (d) fluorescent ballasts;
 - (e) high intensity discharge fixtures and bulbs;
 - (f) fibre glass panels for skylighting.
- 41) Automated, electronic or computerized lighting control system including occupancy sensors and photo-cells for such payments.
- 42) Solar panels and tubes for solar water heating systems.
- 43) Solar cells designed to produce electricity from the sun.
- 44) Apparatus or machinery designed to produce motive power heat, light or electricity through the utilization of renewable sources of energy, for example, sun, wind and water.
- 45) Solar driers.
- 46) Solar electric fans.
- 47) Solar electric refrigerators.
- 48) Solar water pumping system and accessories.
- 49) Solar street and walkway lamps.
- 50) Parking area and security solar lighting systems.
- 51) Brackets and mount for solar lights.
- 52) Bulbs for solar powered systems.

- 53) Lighting and control units.
- 54) Occupancy sensors.
- 55) Seven day and twenty-four hour timers.
- 56) The following water saving equipment –
 - (a) water saving shower heads.
 - (b) flow restrictors for water faucets.
- 57) Power factor correction capacitors.
- 58) Ice thermal storage air conditioning systems.
- 59) Air conditioning chillers with rotary screw compressors.
- 60) Polyurethane foam insulation for roofs.
- 61) Reflective films for glass windows.
- 62) Photovoltaic panels.
- 63) Charge controllers.
- 64) Safety disconnects.
- 65) Load breakers.
- 66) Negative bonding blocks.
- 67) Transfer switch.
- 68) Inverters.
- 69) Photovoltaic batteries.
- 70) Wind turbines and support accessories.

Services

- 1) The following operations, that is to say –
 - (a) the construction, alteration, repair, extension, demolition or dismantling of any building or structure, including offshore installation, that is to say, installations which are maintained or are intended to be established for underwater exploitation;
 - (b) the construction, alteration, repair extension, demolition of any works forming or intended to form, part of the land, including (without prejudice to the generality of the foregoing) walls, road works, power lines, telegraphic lines, aircraft runways, docks and harbours, railways, inland waterways, pipelines, reservoirs, water mains, wells, irrigation works, sewers, industrial plant and installation for purposes of land drainage, coast protection or defence;
 - (c) operations which form an integral part of, or are preparatory to, or are for rendering complete, such operations as are described in paragraphs (a) and (b), including site clearance, earth moving excavation, tunneling or boring, laying of foundations, erections of scaffolding, site restoration, landscaping and the provision of roadways and other access works;
- 2) Transportation of people within Jamaica, except tour services rendered by tour operators.
- 3) Services of a value not exceeding \$100,000.00 rendered by an undertaker in relation to burial or cremation including (in the case of a burial) the supply of coffins.
- 4) The rental of residential property used for residential purposes only.
- 5) Public postal and telegraph services.
- 6) Activities for which an admission fee is charged –
 - (a) carried out by any cultural organization approved by the Minister; and
 - (b) in respect of which the Commissioner General is satisfied that the proceeds therefrom are for religious, educational, scientific, philanthropic or charitable purposes.
- 7) Services rendered free of charge to members of a business or professional organization approved by the Minister the members of which pay a membership subscription.
- 8) Services rendered by a charitable corporation or charitable association or a service club, or a home for the aged, approved by the Minister.
- 9) Medical, dental, nursing, optical and veterinary services and services provided pursuant to the Professions Supplementary to Medicine Act.

- 10) The provision of education or training in an educational institution approved by the Minister responsible for education.
- 11) Services rendered under a contract of life insurance.
- 12) Services rendered by Legal Aid Clinics and under the Poor Prisoners' Defence Act.
- 13) The supply of water (excluding bottled water) to the public.
- 14) The supply of electricity to or for residential customers for private and domestic use.
- 15) The supply of sewerage disposal services.
- 16) Services rendered in relation to the Betting, Gaming and Lotteries Act.
- 17) – (1) The following financial services –
 - (a) the exchange of money;
 - (b) the payment or collection of a cheque;
 - (c) the issue of a letter of credit, traveller's cheque, bank cheque, postal note, cash card, credit card or money order;
 - (d) the issue, allotment, drawing, acceptance, endorsement, transfer of ownership, or payment of a debt security;
 - (e) the issue, allotment, or transfer of ownership of an equity security or a participatory security;
 - (f) underwriting or sub-underwriting the issue of an equity security, debt security, or participatory security;
 - (g) the provision of credit under a credit contract;
 - (h) the assignment of any hire-purchase agreement;
 - (i) the provision of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit contract, equity security, debt security, or participatory security, or in respect of the activities specified in paragraphs (b) to (h);
 - (j) the provision or transfer of ownership of a life assurance contract or the provision of re-insurance in respect of any such contract;
 - (k) the provision or transfer of ownership of an interest in a superannuation scheme;
 - (l) the provision or assignment of a futures contract through a futures exchange;

(m) the payment of dividends and interest.

(1A) The exemption shall not apply to –

- (a) any commission earned by a salesman in the life insurance industry who is self-employed or is employed as an independent contractor;
- (b) services rendered by an accountant or attorney-at-law; or
- (c) fees or commission charged in respect of the services specified in subparagraphs (a) to (m) of paragraph (1).

(2) In paragraph (1) “equity security” means an interest in or rights to share in the capital of a body corporate, “participatory security” means an interest or right to participate in any capital assets, earnings, or other property of any person, including an interest in a unit trust but not in an equity security.

18) Services rendered by the Jamaican Branch of the Red Cross Society.

19) Services rendered by the St. John’s Ambulance Brigade.

20) Services rendered by the Boy Scouts and Girl Guides Association of Jamaica and any other youth organization or association approved by the Minister.

21) Services (excluding catering services) rendered at a port or international airport in Jamaica in connection with the importation or exportation of goods or the transportation of people into or out of Jamaica.

22) The rearing of animals or the growing of crops under a contract for reward.