**Manufacturing Status in Jamaica**



***Please read pages 1 to 4 carefully before completing and submitting this document.***

***No part of pages 1 to 4 should be amended.***

***Pages 4 and 11 should be signed and dated.***

REGULATORY CONTEXT

* The designation of a company as a manufacturer in Jamaica is based on the provisions of the Customs Tariff (Revision) (Amendment) Resolution, 2013. Specifically, Part 5 of the Second Schedule of the 2013 Resolution outlines the stipulations that are involved in the process of determining whether or not a company can be granted with Manufacturing Status.
* The process to determine if a company qualifies for Manufacturing Status is based on the assessment of the following Government Entities:
* Ministry of Industry, Investment & Commerce (MIIC)
* Jamaica Customs Agency (JCA)

***Review & Assessment***

**Ministry of Industry, Investment & Commerce: Referral**

* The process requires that companies apply to the Industry Division of MIIC. Following the submission of all documentation to the Industry Division, the review & assessment process is undertaken within 1-2 working days for all applications, after which, a referral is submitted to the JCA.
* In addition to the completed application form, applicants should provide copies of the following documents:
* Tax Compliance Certificate showing issuance and expiration date (print-out from the Tax Administration Jamaica website);
* Certificate of Incorporation or Business Registration (issued by Companies Office of Jamaica);
* Production Process Flow Chart(s).

**Jamaica Customs Agency: Assessment & Site Inspection**

* Following the receipt of MIIC’s referral, the JCA undertakes its own verification assessment including a joint MIIC/JCA site inspection(s) of the entity’s production operations.
* Following the site inspection(s), MIIC conducts an internal assessment and submits a recommendation to the JCA. However, the final determination regarding the approval of a company is made by the **Commissioner of Customs.**

***Duration of the Manufacturing Status***

* The Manufacturing Status is granted for a period no longer than 3 years. Until further notice, the renewal of the status requires the aforementioned steps.
* Companies may be granted Provisional Manufacturing Status for a period of no longer than one year where at the time of the initial site inspection the actual manufacturing activities would not have commenced. At the end of the provisional period, a reverification visit is undertaken to determine if the production process qualifies the company to receive the Productive Inputs Relief (PIR) incentives mentioned below.

***Fiscal Benefits***

Companies designated as manufacturers can benefit from the Productive Inputs Relief (PIR) incentives, specifically:

* Duty-free importation on qualifying items used in the company’s manufacturing process(es)
* GCT-deferral on imported items
* 50% discount on the Customs Administrative Fee (CAF)
* Additional Stamp Duty (ASD) Exemption
* Standard Compliance Fee (SCF)

All companies in Jamaica may also benefit from the Employment Tax Credit and the revised Capital Allowance and Loss Carry Forward Schemes.

***Productive Inputs Relief for the Manufacture of Goods***

Part 5 of the Third Schedule of the Customs Tariff (Revision) (Amendment) Resolution, 2013 outlines the five categories of the concessionary benefits under the PIR that can be imported on a duty-free basis namely:

1. Raw Materials;
2. Intermediate Goods;
3. Consumables;
4. Packaging Materials; and
5. Equipment & Machinery (including parts thereof).

Only items within these categories can benefit from the PIR.

***Ineligible Items***

* Some items are exempted from the PIR, including goods listed in Part I of the Fourth Schedule of the Customs Tariff (Revision) (Amendment) Resolution, 2013 and goods that the Commissioner of Customs is satisfied can be obtained in adequate supplies from a manufacturer in Jamaica or within the Common Market Area.

***Importation of Items***

Items that are imported in Jamaica prior to the final manufacturing designation being awarded to companies will not be covered by the Manufacturing Fiscal Incentives, as the benefits cannot be applied retroactively. Where goods are imported prior to the granting of the Manufacturing Status, they will be required to pay all the applicable border taxes.

Please note that once the company is granted the Manufacturing Status through a PIR approval letter issued by the JCA, only items that are captured in the said letter (those utilized in the approved manufacturing process) would receive the relevant incentives at the port of entry. (Your Customs Broker should be advised of this).

***Contact Information***

For more information, contact the Industry Division of the Ministry of Industry, Investment & Commerce (MIIC) at industry@miic.gov.jm or (876) 968-8537.

***Declaration***

I confirm that I have read, and understand all the information outlined on pages 1 to 4 of this document.

Name & Position of Company Representative:

Signature: Date:

Please indicate, or highlight the status of your company below:

🞏 New/Start-up Company

🞏 Existing Company

🞏 Recertification of Manufacturing Status

 *Companies interested in being designated as manufacturers are required to provide the information outlined below. (Information can be provided on additional sheet if there is insufficient spacing)*

(APPLICATION DOSSIER MUST BE SUBMITTED IN TYPE WRITTEN FORMAT)

Section I – Company Information

|  |  |
| --- | --- |
| **NAME OF COMPANY** |  |
| **NAMES OF DIRECTORS** |  |
|  |
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|  |
| **BUSINESS ADDRESS** |  |
| **TCC NUMBER** *(provide physical copy showing issuance and expiration date)* |  |
| **DATE OF INCORPORATION** *(provide physical copy)* |  |
| **PRODUCTION ADDRESS(ES)**  |  |
|  |
| **CONTACT NUMBERS** |  |
|  |
| **EMAIL ADDRESS** |  |
| **WEBSITE ADDRESS** |  |
| **INDUSTRY ASSOCIATION***(Applicant should note that not being a member of an Association does not prevent the company from accessing the concessionary benefits under the PIR Facility.)* | To which Industry Association do you belong? *(place an X inside bracket)*JMEA [ ] PSOJ [ ] JCC [ ] MSME Alliance [ ]SBAJ [ ] Any other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Section II – Productive Inputs

Place ‘X’ to select the category of goods that will be imported for the manufacturing process

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| --- | --- | --- | --- |
|  | **Capital Equipment** |  | **raw materials** |
|  |  |  |  |
|  | **packaging items** |  | **consumABLES** |
|  |  |  |  |
|  | **intermediate goods** |  |  |

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| --- | --- |
| **PRODUCTS CURRENTLY MANUFACTURED** |  |
| **PRODUCTS PROPOSED FOR MANUFACTURING** |  |

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| **HS Codes/Tariff Codes** | **Raw Materials to be Imported** | **From Which Country do you Import?** |
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| **HS Codes/Tariff Codes** | **Packaging Items to be Imported** | **From Which Country do you Import?** |
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| **RAW MATERIALS PURCHASED LOCALLY** |  |
| **PACKAGING ITEMS PURCHASED LOCALLY** |  |

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Section III – Production Process

|  |  |
| --- | --- |
| **BRIEF DESCRIPTION OF PRODUCTION****PROCESS*****Also provide production process flow chart (s)*** |  |

Section IV – Equipment to be Imported

 **1.**

**2.**

**3.**

**4.**

Section V – Economic Impact

**CAPITAL EXPENDITURE (CAPEX)**

|  |  |
| --- | --- |
| **APPROXIMATE VALUE OF CAPITAL EXPENDITURE (CAPEX)** | **VALUE IN JAMAICAN DOLLARS** |
| (1) LAND |  |
| (2) EQUIPMENT |  |
| (3) BUILDING |  |
| (4) OTHER |  |
| **APPROXIMATE VALUE OF EQUIPMENT BEING IMPORTED (Please list)** | **VALUE IN US DOLLARS** |
| (1) |  |
| (2) |  |
| (3) |  |
| (4) |  |
| **PURPOSE OF CAPITAL EXPENDITURE*****(PLACE A TICK INSIDE THE BOX THAT APPLIES)*** |  **New Construction**  **Expansion**  **Upgrade**  **Other**  |
| **ESTIMATED JOBS:**  | **TO BE MAINTAINED**Or |  |
| **TO BE CREATED** |  |

|  |
| --- |
|  **NUMBER OF EMPLOYEES***If business is not yet operational, indicate the projected numbers*  |

|  |  |
| --- | --- |
| **SECTION** | **#** |
| **PRODUCTION** |  |
| **QUALITY ASSURANCE & TESTING** |  |
| **ADMINISTRATION** |  |
| **OTHER** |  |
| **TOTAL** |  |

Section VI – Export Data

|  |  |
| --- | --- |
| **Is the Company involved in export?** | **YES NO** |
| **If yes, list items exported** | **1.****2.****3.****4.** |
| **What is the company’s volume of export?** | **Quantity** | **(E.g. # of Containers)** |
| **Monetary** | **(E.g. US$10,000)** |
| **To which countries do you export your manufactured items?** | **1.****2.****3.****4.** |

Section VII – Local or International Certification (Provide Copy of Certificate)

**Is the company certified? If yes, place tick inside box that applies**

**HACCP Bureau of Standards Jamaica**

**ISO Cannabis Licencing Authority**

**GFSI Ministry of Health**

**Other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Section VIII – Customs Broker Information

|  |  |
| --- | --- |
| **NAME OF CUSTOMS BROKER** |  |
| **CUSTOMS BROKER BUSINESS ADDRESS** |  |
| **TELEPHONE NUMBER** |  |
| **BROKER ID#** |  |

Section IX – Additional Company Information

|  |  |
| --- | --- |
| **NAME AND POSITION OF COMPANY REPRESENTATIVE** |  |
| **SIGNATURE OF COMPANY REPRESENTATIVE** |  |
| **DATE OF SIGNATURE** |  |

**FOR INTERNAL USE ONLY**

Site Inspection Report

|  |  |
| --- | --- |
| **NAME OF MIIC OFFICERS** | **SIGNATURE & DATE** |
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|  |
| **NAME OF JCA OFFICERS** | **SIGNATURE & DATE** |
|  |  |
|  |  |
|  |  |

**NOTES**

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