

## THE STAMP DUTY ACT

### The Stamp Duty (Amendment of Schedule) Order, 2013

In exercise of the power conferred upon the Minister by section 30D(2) of the *Stamp Duty Act*, and of every other power hereunto enabling, the following Order is hereby made: -

1. This Order may be cited as the Stamp Duty (Amendment of Schedule) Order, 2013, and shall come into operation on the 1<sup>st</sup> day of January, 2014.

2. Appendix B to the Schedule to the *Stamp Duty Act* is amended by inserting the following next after item 39 –

“40. – (1) Subject to paragraph (3), goods which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer as raw materials, intermediate goods, consumables or packaging materials for direct use by that taxpayer in the production of primary products or the manufacture of goods, are eligible for exemption under this item.

(2) Subject to paragraph (3), non-consumer goods which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer primarily for use by other taxpayers in the production of primary products or the manufacture of goods, are eligible for exemption under this item.

(3) Goods that are listed in the Table at the end of this item are not eligible for exemption of customs warrants inward therefor from additional stamp duty under this item.

Tabbed in 6/11/13  
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(4) For the purposes of this item –

“consumables” means materials (excluding lubricating oils or fuel oil for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods;

“intermediate goods” means goods which have been transformed from their natural state by being worked or processed, but which have to undergo further working or be incorporated along with some other goods or material in the production of primary products or the manufacture of goods;

“manufacture of goods” means –

(a) the production of goods in Jamaica by means of a process of manufacture, but does not include the production of goods which result from a process that consists primarily of any one or more of the following –

(i) dividing (including cutting), purifying, drying, mixing, sorting, packaging, branding, testing or applying any other similar process to a product, produce or material that is acquired in bulk so as to prepare that product, produce or material for sale or distribution, or any combination of such processes;

(ii) applying methods of preservation or maturation or other similar treatment to any foodstuffs or any combination of such processes;

(iii) cooking, baking or otherwise preparing food or drink for human consumption which is intended to be consumed at or about the time it is prepared, whether or not in the building or structure in which it is prepared, or whether or not in the building to which it is delivered after being prepared;

(iv) improving or altering any articles or materials without making a change in their character; or

(v) repairing, refurbishing, reconditioning, restoring or other similar processing of any articles or materials, or any combination of such processes;

or

(b) the production of goods in Jamaica that the Commissioner of Customs determines are produced by a process which results in the transformation of the raw material, or intermediate goods, used in the process (hereinafter referred to as "production inputs") into goods that are new or distinct, having regard to their name, use or character (including where the goods produced possess unique physical, chemical, technological, legal or commercial characteristics) when compared to the production inputs used;

"non-consumer goods" means goods which, by their character or design, are unsuited for final consumption and are solely suited for direct use or consumption in the production of

primary products or the manufacture of goods;

“packaging materials” means materials used to contain, protect, identify, preserve or display primary products or manufactured goods;

“production of primary products” means the production (whether by means of cultivation, growth, breeding or rearing or otherwise) of –

- (a) agricultural crops, livestock, poultry or dairy products in the course of conducting farming operations;
- (b) products directly derived from apiculture operations;
- (c) timber and other tree products in the course of conducting forestry operations;
- (d) seeds, flowers, shrubs, herbs and other plants in the course of conducting horticultural operations; or
- (e) fish and other freshwater and marine organisms in the course of conducting aquaculture operations.”;

“raw materials” means natural or primary goods which have not been worked or processed but the preservation of which is ensured during transportation or storage so that their original characteristics are unaltered or remain substantially unaltered.

**TABLE**

**LIST OF GOODS THAT WOULD OTHERWISE BE INCLUDED UNDER THIS ITEM, BUT FOR WHICH CUSTOMS WARRANTS INWARDS ARE INELIGIBLE FOR EXEMPTION FROM ADDITIONAL STAMP DUTY**

HS Sub-Heading		Description
0201	00. 00. 00	Meat of bovine animals, fresh or chilled.
0201	10. 00. 00	Carcasses and half-carcasses
0201	30. 90. 90	Meat of Bovine Animals, nesoi, fresh or chilled
0202	00. 00. 00	Meat of bovine animals, frozen.
0202	10. 00. 00	Carcasses and half-carcasses
0202	30. 90. 90	Cuts of meat of bovine animals, frozen or nesoi
0203	00. 00. 00	Meat of swine, fresh chilled or frozen.
0203	11. 00. 00	Carcasses and half-carcasses
0203	12. 00. 00	Hams, shoulders and cuts thereof with bone in
0203	19. 00. 00	Other
0203	21. 00. 00	Carcasses and half-carcasses
0203	22. 00. 00	Hams, shoulders and cuts thereof with bone in
0203	29. 00. 00	Other
0204	00. 00. 00	Meat of sheep or goats, fresh, chilled or frozen.
0204	10. 00. 00	Carcasses and half-carcasses of lamb, fresh or chilled
0204	21. 00. 00	Carcasses and half-carcasses
0204	22. 00. 00	Other cuts with bone in
0204	23. 00. 00	Boneless
0204	30. 00. 00	Carcasses and half-carcasses of lamb, frozen
0204	41. 00. 00	Carcasses and half-carcasses
0204	42. 00. 00	Other cuts with bone in
0204	43. 00. 00	Boneless
0204	50. 00. 00	Meat of goats
0207	00. 00. 00	Meat and edible offal, of the poultry of heading 01.05, fresh,

0207	11. 00. 00	Not cut in pieces, fresh or chilled
0207	12. 00. 00	Not cut in pieces, frozen
0207	13. 00. 00	Cuts and offal, fresh or chilled:
0207	13. 00. 10	Poultry cut i.e. chicken leg quarters, chicken legs, thighs and drums
0207	13. 00. 20	Chicken wings, fresh or chilled
0207	14. 00. 00	Cuts and offal, frozen:
0207	14. 20. 00	Wings
0207	14. 90. 10	Poultry cut i.e. chicken leg quarters, chicken legs, thighs and
0207	24. 00. 00	Not cut in pieces, fresh or chilled
0207	25. 00. 00	Not cut in pieces, frozen
0207	26. 00. 00	Cuts and offal, fresh or chilled:
0207	26. 00. 10	Turkey drumsticks, fresh or chilled
0207	26. 00. 20	Turkey wings, fresh or chilled
0207	27. 90. 00	Other:
0207	27. 90. 10	Turkey drumsticks, frozen
0210	00. 00. 00	Meat and edible meat offal, salted in brine, dried or smoked;
0210	11. 00. 00	Hams, shoulders and cuts thereof, with bone in
0210	12. 00. 00	Bellies (streaky) and cuts thereof:
0210	12. 10. 00	Bacon
0210	12. 90. 00	Other
0210	19. 00. 00	Other:
0210	19. 10. 00	Salted or in brine:
0210	19. 10. 90	Other meat and edible offal of swine salted or in brine.
0210	19. 90. 00	Other:
0210	19. 90. 10	Meat of swine, smoked
0210	19. 90. 20	Meat of swine naturally dried
0210	19. 90. 30	Meat of swine artificially dried
0210	20. 00. 00	Meat of bovine animals:
0210	20. 10. 00	Salted or in brine
0402	00. 00. 00	Milk and cream, concentrated or containing added sugar or
0402	91. 00. 00	Not containing added sugar or other sweetening matter:
0402	91. 00. 10	Evaporated Milk: (Unsweetened Condensed)
0402	99. 00. 00	Other:
0402	99. 10. 00	Condensed milk:
0402	99. 10. 10	Sweetened Evaporated Milk
0402	99. 10. 20	Other Condensed Milk

0403	00.00.00	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not
0403	10.00.00	Yogurt
0407	00.00.00	Birds' eggs, in shell, fresh, preserved or cooked.
0407	00.30.00	Other fresh eggs
0407	00.90.00	Other
0408	00.00.00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise
0408	11.00.00	Dried
0408	19.00.00	Other
0408	91.00.00	Dried
0408	99.00.00	Other
0703	00.00.00	Onions, shallots, garlic, leeks and other alliaceous vegetables,
0703	10.00.00	Onions and shallots:
0703	10.10.00	Onions
0703	10.20.00	Shallots (eschallots)
0704	00.00.00	Cabbages, cauliflowers, kohlrabi, kale and similar edible
0704	90.00.00	Other:
0704	90.10.00	Cabbages
0704	90.90.00	Other
0705	00.00.00	Lettuce ( <i>Lactucastavia</i> ) and chicory ( <i>Chichorium spp.</i> ), fresh
0705	11.00.00	Cabbage lettuce (head lettuce)
0705	19.00.00	Other
0705	29.00.00	Other
0706	00.00.00	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and
0706	10.00.00	Carrots and turnips:
0706	10.10.00	Carrots
0706	10.90.00	Other
0706	90.00.00	Other:
0706	90.90.00	Other
0708	00.00.00	Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708	10.00.00	Peas ( <i>PisumSativum</i> ):
0708	10.10.00	Pigeon peas
0708	10.90.00	Other
0708	20.00.00	Beans ( <i>Vignasp.</i> , <i>Phaseolus spp.</i> ):
0708	20.10.00	String beans

0708	90.00.00	Other leguminous vegetables:
0708	90.00.10	Red kidney beans, fresh or chilled
0708	90.00.90	Leguminous vegetables nesoi, fresh or chilled
0709	60.00.00	Fruits of the genus Capsicum or of the genus
0709	60.10.00	Sweet peppers
0709	90.00.00	Other:
0709	90.30.00	Pumpkins
0710	00.00.00	Vegetables (uncooked or cooked by steaming or boiling in
0710	22.00.00	Beans (Vigna spp., Phaseolus spp.):
0710	22.10.00	String beans, for use in industry:
0710	22.10.10	String beans, uncooked and frozen, for use in industry
0710	22.10.20	String beans, cooked and frozen, for use in industry
0710	22.20.00	Other beans for use in industry:
0710	22.20.10	other beans, uncooked and frozen, nesoi
0710	22.20.20	other beans, cooked and frozen, nesoi.
0710	80.30.00	Carrots, for use in industry:
0710	80.30.10	Carrots uncooked and frozen
0710	80.40.00	Carrots, other:
0710	80.40.10	Carrots, nesoi; uncooked and frozen
0710	80.40.20	Carrots, nesoi, cooked and frozen
0712	00.00.00	Dried vegetables, whole, cut, sliced, broken or in powder, but
0712	20.00.00	Onions:
0712	20.00.20	Onions naturally dried
0712	20.00.30	Onions, artificially dried
0712	90.90.00	Other:
0712	90.90.20	Other Vegetables, naturally dried, nesoi
0712	90.90.30	Other Vegetables artificially dried, nesoi
0713	00.00.00	Dried leguminous vegetables, shelled, whether or not skinned or
0713	10.00.00	Peas (PisumSativum):
0713	10.10.00	Pigeon peas
0713	33.00.00	Kidney beans, including white pea beans (Phaseolus vulgaris):
0713	33.10.00	Red kidney beans
0713	90.10.00	All leguminous vegetables for sowing:
0713	90.10.10	Red Kidney Beans, dried and shelled for sowing
0713	90.10.20	Pigeon Peas, dried, shelled for sowing



0803	00 .00 . 00	Bananas, including plantains fresh or dried
0803	00 .10 . 00	Bananas, fresh
0803	00 .20 . 00	Plantains, fresh
0803	00 .30 . 00	Bananas and plantains, dried:
0803	00 .30 . 10	Bananas and plantains naturally dried
0803	00 .30 . 20	Bananas and plantains artificially dried
0804	00 .00 . 00	Dates, figs, pineapples, avocados, guavas, mangoes and
0804	30 .00 . 00	Pineapples:
0804	30 .00 . 10	Pineapples fresh or naturally dried:
0804	30 .00 . 20	Pineapples artificially dried
0804	40 .00 . 00	Avocados:
0804	40 .00 . 10	Avocados fresh or naturally dried.
0804	40 .00 . 20	Avocados artificially dried
0804	50 .20 . 00	Mangoes:
0804	50 .20 . 10	Mangoes artificially dried or fresh:
0804	50 .20 . 20	Mangoes, artificially dried
0805	00 .00 . 00	Citrus fruit, fresh or dried.
0805	10 .00 . 00	Oranges:
0805	10 .00 . 10	Oranges, Fresh or Naturally Dried:
0805	10 .00 . 20	Oranges, Artificially Dried .
0805	20 .00 . 00	Mandarins (including tangerines and satsumas); clementines,
0805	20 .10 . 00	Ugli fruit:
0805	20 .10 . 10	Ugli Fruit, Fresh or Naturally Dried
0805	20 .10 . 20	Ugli Fruit Artificially Dried
0805	20 .20 . 00	Ortaniques:
0805	20 .20 . 10	Ortaniques fresh or naturally dried
0805	20 .20 . 20	Ortaniques artificially dried
0805	20 .90 . 00	Other:
0805	20 .90 . 10	Citrus hybrid fruits, nesoi, fresh or naturally dried
0805	20 .90 . 20	Citrus hybrid fresh, nesoi artificially dried.
0805	40 .00 . 00	Grapefruit, including pomelos:
0805	40 .00 . 10	Grapefruit fresh or naturally dried
0805	40 .00 . 20	Grapefruit artificially dried
0805	50 .00 . 00	Lemons (Citrus limon, Citrus limonum) and limes (Citrus
0805	50 .10 . 00	Lemons:

0805	50 .10 . 10	Lemons fresh or naturally dried
0805	50 .10 . 20	lemon artificially dried
0805	50 .20 . 00	Limes:
0805	50 .20 . 10	Limes fresh or naturally dried
0805	50 .20 . 20	limes artificially dried.
0805	90 .00 . 00	Other:
0805	90 .00 . 10	Citrus fruits, nesoi, fresh or naturally dried
0805	90 .00 . 20	Citrus nesoi; artificially dried.
0806	00 .00 . 00	Grapes, fresh or dried.
0806	10 .00 . 00	Fresh
0807	00 .00 . 00	Melons (including watermelons) and papaw (papayas), fresh.
0807	11 .00 . 00	Watermelons
0807	19 .00 . 00	Other:
0807	19 .10 . 00	Cantaloupes
0807	19 .20 . 00	Muskmelons
0807	19 .90 . 00	Other
0807	20 .00 . 00	Papaws (papayas)
0808	00 .00 . 00	Apples, pears and quinces, fresh.
0808	10 .00 . 00	Apples
0810	90 .00 . 00	Other:
0810	90 .10 . 00	Sapodillas
0810	90 .30 . 00	Passion fruit
0810	90 .40 . 00	Soursop
0810	90 .50 . 00	Breadfruit
0810	90 .60 . 00	Carambolas
0810	90 .70 . 00	Akee (ackee) (Blighiasapidakoenig)
0810	90 .80 . 00	Christophine (Choyote)
0810	90 .90 . 00	Other
0812	00 .00 . 00	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0812	10 .00 . 00	Cherries
0812	90 .00 . 00	Other:
0812	90 .10 . 00	Pineapples
0812	90 .90 . 00	Other
0813	00 .00 . 00	Fruit, dried, other than that of headings 08.01 to 08.06:

0813	10 .00 .00	Apricots
0813	30 .00 .00	Apples
0813	40 .00 .00	Other fruit
0813	50 .00 .00	Mixtures of nuts or dried fruits of this Chapter
1202	00 .00 .00	Ground-nuts, not roasted or otherwise cooked, whether or not
1202	10 .00 .00	In shell
1202	20 .00 .00	Shelled, whether or not broken:
1202	20 .10 .00	For sowing:
1202	20 .10 .10	Ground-nuts for sowing/commercial purposes
1202	20 .90 .00	Other
1208	00 .00 .00	Flours and meals of oil seeds or oleaginous fruits, other than
1208	90 .00 .00	Other:
1208	90 .10 .00	Of ground-nuts:
1208	90 .10 .10	Meal of ground nuts
1507	00 .00 .00	Soya-bean oil and its fractions, whether or not refined, but not
1507	10 .00 .00	Crude oil, whether or not degummed
1507	90 .00 .00	Other
1508	00 .00 .00	Ground-nut oil and its fractions, whether or not refined, but
1508	10 .00 .00	Crude oil
1508	90 .00 .00	Other
1509	00 .00 .00	Olive oil and its fractions, whether or not refined, but not
1509	10 .00 .00	Virgin
1509	90 .00 .00	Other
1510	00 .00 .00	Other oils and their fractions, obtained solely from olives,
1510	00 .10 .00	whether or not refined, but not chemically modified, including Crude oil
1510	00 .90 .00	Other
1511	00 .00 .00	Palm oil and its fractions, whether or not refined, but not
1511	10 .00 .00	Crude oil
1511	90 .00 .00	Other:
1511	90 .10 .00	Palm stearin
1511	90 .90 .00	Other
1512	00 .00 .00	Sunflower-seed, safflower or cotton-seed oil and fractions
1512	11 .00 .00	Crude oil
1512	19 .00 .00	Other

1512	21.00.00	Crude oil, whether or not gossypol has been removed
1512	29.00.00	Other
1513	00.00.00	Coconut (copra), palm kernel or babassu oil and fractions
1513	11.00.00	Crude oil
1513	19.00.00	Other
1514	00.00.00	Rape, colza or mustard oil and fractions thereof, whether or
1514	19.00.00	Other
1514	91.00.00	Crude oil
1514	99.00.00	Other
1515	00.00.00	Other fixed vegetable fats and oils (including jojoba oil) and
1515	11.00.00	Crude oil
1515	19.00.00	Other
1515	21.00.00	Crude oil
1515	29.00.00	Other
1515	30.00.00	Castor oil and its fractions
1515	50.00.00	Sesame oil and its fractions
1515	90.00.00	Other:
1515	90.10.00	Tung oil and its fractions
1515	90.90.00	Other
1601	00.00.00	Sausages and similar products, of meat, meat offal or blood;
1601	00.10.00	Chicken sausages, canned
1601	00.20.00	Other chicken sausages
1601	00.40.00	Other sausages, canned:
1601	00.40.10	Sausages and similar products of pork, beef and veal, canned.
1601	00.90.00	Other:
1601	00.90.10	Sausages and similar products of pork, beef and veal, not canned.
1602	00.00.00	Other prepared or preserved meat, meat offal or blood.
1602	10.00.00	Homogenised preparations:
1602	10.90.00	Other:
1602	10.90.10	Homogenised preparations of Pork, Beef or Veal.
1602	41.00.00	Hams and cuts thereof
1602	42.00.00	Shoulders and cuts thereof
1602	49.00.00	Other, including mixtures:

1602	49 .10 . 00	Luncheon meat
1602	49 .90 . 00	Other:
1602	49 .90 . 90	Cuts of swine, prepared or preserved; nesoi
1602	50 .90 . 00	Other:
1602	50 .90 . 90	Meat or meat offal of bovine animals, prepared or preserved, nesoi
2006	00 .00 . 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants,
2006	00 .90 . 20	Fruits, nesoi, peanuts, preserved by sugar (drained, glace,
2007	00 .00 . 00	Jams, fruit jellies, marmalade, fruit or nut pur'e and fruit or
2007	91 .00 . 00	Citrus fruit:
2007	91 .10 . 00	Fruit pure'e and fruit paste, not in retail packages:
2007	99 .30 . 00	Guava jams and jellies
2007	99 .40 . 00	Guava cheese
2008	00 .00 . 00	Fruit, nuts and other edible parts of plants, otherwise prepared
2008	11 .00 . 00	<del>or prepared, whether or not containing added sugar or other</del> Ground-nuts
2008	20 .00 . 00	Pineapples
2009	00 .00 . 00	Fruit juices (including grape must) and vegetable juices,
2009	11 .00 . 00	<del>unfermented and not containing added spirit whether or not</del> Frozen:
2009	11 .10 . 00	Concentrated
2009	11 .20 . 00	Other
2009	12 .00 . 00	Not frozen, of a Brix value not exceeding 20:
2009	12 .10 . 00	For infant use, in packages put up for retail sale
2009	12 .20 . 00	Other, in packages put up for retail sale
2009	12 .30 . 00	Concentrated, not frozen
2009	12 .90 . 00	Other
2009	19 .00 . 00	Other:
2009	19 .10 . 00	For infant use, in packages put up for retail sale
2009	19 .20 . 00	Other, in packages put up for retail sale
2009	19 .90 . 00	Other:
2009	21 .00 . 00	Of a Brix value not exceeding 20:
2009	21 .10 . 00	For infant use, in packages put up for retail sale

2009	21 .20 . 00	Other, in packages put up for retail sale
2009	21 .30 . 00	Concentrated
2009	21 .90 . 00	Other
2009	31 .20 . 00	Other:
2009	31 .21 . 00	For infant use, in packages put up for retail sale
2009	31 .22 . 00	Other in packages put up for retail sale
2009	31 .29 . 00	Other
2009	39 .00 . 00	Other juice of any single citrus fruit (excluding orange, grapefruit,
2009	39 .10 . 00	Of a Brix value not exceeding 20:
2009	39 .11 . 00	Concentrated
2009	39 .12 . 00	For infant use in packages put up for retail sale
2009	39 .13 . 00	Other in packages put up for retail sale
2009	39 .19 . 00	Other
2009	39 .20 . 00	Other:
2009	39 .21 . 00	For infant use, in packages put up for retail sale
2009	39 .22 . 00	Other in packages put up for retail sale
2009	39 .29 . 00	Other
2009	41 .00 . 00	Of a Brix value not exceeding 20:
2009	41 .10 . 00	Concentrated not in retail packages
2009	41 .11 . 00	For infant use, in packages put up for retail sale
2009	41 .12 . 00	Other in packages put up for retail sale
2009	41 .19 . 00	Other
2009	49 .00 . 00	Other:
2009	49 .10 . 00	For infant use, in packages put up for retail sale
2009	49 .11 . 00	Other in packages put up for retail sale
2009	49 .19 . 00	Other
2009	90 .00 . 00	Mixtures of juices:
2009	90 .10 . 00	Preparations of grapefruit and orange juices for infant use, put up
2009	90 .20 . 00	Other mixtures of grapefruit and orange juices
2009	90 .30 . 00	Preparations of pineapple-based juices for infant use, put up for
2009	90 .40 . 00	Other pineapple-based juices

Goods listed in the Table at the end of this item which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use by that taxpayer in a hotel or cottage resort within the meaning of section 2 of the *Tourist Board Act*, the operation of which is, or upon completion is intended to be licensed

by the Tourist Board under the *Tourist Board Act*, are eligible for exemption under this item.

**TABLE**  
**LIST OF TOURISM GOODS ELIGIBLE FOR EXEMPTION**  
**FROM ADDITIONAL STAMP DUTY**

HS Heading	HS Sub- Heading	Description
0201	00 .00 .00	Meat of bovine animals, fresh or chilled.
0201	20 .00 .00	Other cuts with bone in:
0201	20 .10 .00	Brisket
0201	20 .90 .00	Other
0201	30 .00 .00	Boneless:
0201	30 .10 .00	Tenderloin
0201	30 .20 .00	Sirloin
0201	30 .30 .00	Minced (Ground)
0202	00 .00 .00	Meat of bovine animals, frozen.
0202	20 .00 .00	Other cuts with bone in:
0202	20 .10 .00	Brisket
0202	20 .90 .00	Other
0202	30 .00 .00	Boneless:
0202	30 .10 .00	Tenderloin
0202	30 .20 .00	Sirloin
0202	30 .30 .00	Minced (Ground)

Goods which, to the satisfaction of the Commissioner of Customs, are imported during a temporary period as a result of an inadequate supply of such goods locally, are eligible for exemption under this item.”

Dated this 12<sup>th</sup> day of November, 2013.



**Minister of Finance and Planning**