

**THE JAMAICA AGRICULTURAL COMMODITIES
REGULATORY AUTHORITY ACT**

**The Jamaica Agricultural Commodities Regulatory
Authority (Cess) Regulations, 2018**

In exercise of the power conferred upon the Jamaica Agricultural Commodities Regulatory Authority by section 37 of the Jamaica Agricultural Commodities Regulatory Authority Act and every other power enabling, the following regulations are hereby made, with the approval of the Minister: –

1. These Regulations may be cited as the Jamaica Agricultural Commodities Regulatory Authority (Cess) Regulations, 2018.
2. In these Regulations “cess” means the cess imposed at a rate set by the Minister, in consultation with the Authority, pursuant to section 38 of the Act.
3. – (1) Where a regulated agricultural commodity is imported into Jamaica, the importer shall, before clearing the regulated agricultural commodity (or its substitute) through Customs, pay to the Authority the **Schedule.** cess specified in the Schedule in relation thereto.

(2) Where a regulated agricultural commodity or its substitute is grown, processed, manufactured or exported, the grower, processor, manufacturer or exporter, as the case may be, shall pay the cess over to the Authority.

4. – (1) Upon receipt of the cess payable under regulation 3, the Authority shall issue, to the importer, a customs release for the regulated agricultural commodity or its substitute, in respect of which the cess has been paid.

(2) An importer of a regulated agricultural commodity or its

substitute into Jamaica shall produce for inspection by a Customs officer, a customs release issued by the Authority under paragraph (1) in respect of the regulated agricultural commodity or its substitute, before the clearing of the regulated agricultural commodity or its substitute through Customs.

5. – (1) A grower, processor, manufacturer, importer or exporter, as the case may be, of a regulated agricultural commodity or its substitute shall keep such records and books of accounts, as the Authority may, from time to time, require.

(2) The Authority may –

- (a) inspect and verify the records and books of accounts of any grower, processor, manufacturer, importer or exporter; and
- (b) take copies of those records and books of accounts.

(3) Every grower, processor, manufacturer, importer or exporter of a regulated agricultural commodity or its substitute shall –

- (a) no later than ten days after the sale of the regulated agricultural commodity or its substitute; or
- (b) after such longer period as the Authority may allow,

make a return to the Authority, together with a declaration made under the *Voluntary Declarations Act*, showing the quantity and value of the regulated agricultural commodity or its substitute, whether sold or unsold, or the amount which has become unmerchantable, or which has been dumped or destroyed, or any other information that the Authority requires of the grower, processor, manufacturer, importer or exporter.

(4) Every grower, processor, manufacturer, importer or exporter under paragraph (3), shall remit the cess payable to the Authority, within ten days of the sale, import or export, as the case may be.

6. Every return under regulation 5(3), shall show the amount of each regulated agricultural commodity and its substitute, if any –

- (a) for export sale;
- (b) for sale otherwise than by export; and
- (c) for any other purpose,

and specify the consideration payable or paid therefor, as the case may be.

7. – (1) Where any grower, processor, manufacturer, importer or exporter fails, without reasonable excuse, to pay the cess due within the time prescribed for payment thereof, that grower, processor, manufacturer, importer or exporter shall, in addition to the cess due, pay to the Authority a sum not exceeding a sum equal to twice the amount of the cess due.

(2) Any grower, processor, manufacturer, importer or exporter who, without reasonable excuse, fails to submit his return within the time for submission thereof, commits an offence and is liable on summary conviction in a Parish Court to a fine not exceeding three million dollars.

(3) The Authority may institute legal proceedings, before a court of competent jurisdiction, for the recovery of any cess and any additional sum due and payable under these Regulations.

SCHEDULE

(Regulation 3)

Cess on Regulated Agricultural Commodities and Substitutes

1. Cess on Coffee -

(a) green beans -

Jamaica Blue Mountain Premium	US\$0.52 <i>per kg</i> of green bean exported
Jamaica Blue Mountain Non Premium	US\$0.36 <i>per kg</i> of green bean exported
Non Blue Mountain Premium	US\$0.36 <i>per kg</i> of green bean exported
Non Blue Mountain Non Premium	US\$0.36 <i>per kg</i> of green bean exported

(b) roasted coffee -

Roasted green bean on export Jamaica Blue Mountain	US\$0.36 <i>per kg</i> local roasted converted to green bean
Roasted green bean on export Non Blue Mountain	US\$0.18 <i>per kg</i> local roasted converted to green bean
Local Roasted Jamaica Blue Mountain	US\$0.18 <i>per kg</i> local roasted converted to green bean
Local Roasted Non Blue Mountain	US\$0.18 <i>per kg</i> local roasted converted to green bean
Hospitality Mix	US\$0.18 <i>per kg</i> local roasted converted to green bean

(c) Industry cess -

Jamaica Blue Mountain	J\$91.00 <i>per box</i> of cherry coffee produced/purchased
Non Blue Mountain	J\$53.00 <i>per box</i> of cherry coffee produced/purchased

(d) Import cess

	US\$1.41 <i>per kg</i> based on green bean equivalent (raw coffee bean)
	US\$2.40 <i>per kg</i> based on green bean equivalent (finished product/ value-added product)

2. Cess on Cocoa -

Export cess	2% of value of shipment
Import cess	
Finished goods	US\$0.22 <i>per kg</i>
Industry cess	J\$55.00 <i>per box</i>

3. Cess on Spices -

Export cess 4% of value of shipment

Import cess - Raw Material

Pimento US\$0.40 *per kg*

Ginger US\$0.40 *per kg*

Turmeric US\$0.20 *per kg*

Import cess - Finished Goods

Ginger US\$0.56 *per kg*

4. Cess on Coconut, Coconut Products and Substitutes -

Import cess J\$0.35 *per kg*

Dated this 10th day of *January*, 2018.



**Chairman
Jamaica Agricultural Commodities
Regulatory Authority**

Approved:



**Minister of Industry, Commerce,
Agriculture and Fisheries**

