



**MANUFACTURING
STATUS
UNDER THE OMNIBUS INCENTIVE
REGIME**

APPLICATION DOSSIER

Manufacturing Status in Jamaica





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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 4 of the Third Schedule of the 2013 Resolution outlines the material considerations that are involved in the process of determining whether or not a company will be granted the manufacturer designation.
- The process of determining the manufacturing status of a company is based on the assessment of the following government entities:
 - o The Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF)
 - o The Jamaica Customs Agency (JCA)

Review & Assessment

- This review & assessment process is undertaken during 20 working days for new applicants, after which point the JCA will advise the company of the final determination regarding its manufacturing status.
- The process for companies that would have been operating as manufacturers prior to the Omnibus Incentives Regime requires:

Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF): REFERRAL

- The process requires that companies write to MICAF, to the attention of the Industry Division. The Industry Division undertakes an assessment of the application based on (1) information submitted via the Data Capture Form (see below) (2) a site visit of the operations. Further to this technical review, **MICAF makes a referral to the Commissioner of Customs.**

Jamaica Customs Agency: FINAL DETERMINATION

- Upon receipt of MICAF's referral, the Jamaica Customs Agency (JCA) undertakes its own verification assessment including a joint site visit (MICAF/JCA) after which a decision is taken.
- The final determination regarding the designation of manufacturing status to a company is made by the **Commissioner of Customs**

Duration of Manufacturing Status

- The manufacturing status is granted for a period no longer than 3 years. Renewal of this status requires that the companies submit a valid Tax Compliance Certificate (TCC). Site visits & updated Data Capture Forms may also be required.
- Written requests for the renewal of the status are submitted to MICAF, which then makes a referral to the JCA for its final determination. The companies' manufacturing status is not renewed until the JCA makes such a determination.
- Companies may be granted provisional manufacturing status for a period of no longer than 6 months where at the time of the initial assessment the actual manufacturing processing would not have commenced. At the end of the



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provisional period, a verification visit is undertaken to determine whether or not the productive operations have commenced.

Fiscal Benefits

Companies designated as manufacturers can benefit from Productive Input Relief (PIR), specifically:

- *Duty-free importation*
- *GCT-deferral on imported items*
- *50% discount on the Customs Administrative Fee (CAF)*

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

Productive Input Relief (PIR)

Part 4 of the Third Schedule of the Customs Tariff (Revision) (Amendment) Resolution 2013, outlines the 5 categories under the PIR that can be imported on a duty-free, GCT-free basis namely:

1. *Raw Material*
2. *Intermediate Goods*
3. *Consumerables*
4. *Packaging Material*
5. *Equipment*

Only items falling within these categories can benefit from the PIR.

Ineligible Items

- *Some items are exempted from the PIR, i.e. goods listed in Part I of the Fourth Customs Tariff (Revision) (Amendment) Resolution 2013 and goods that the Commissioner of Customs is satisfied can be obtained in adequate supplies from a local manufacturer or from within CARICOM.*
- *Parts I & II, Lists of Commodities Ineligible for Conditional Duty Exemptions, of the Customs Tariff (Revision) (Amendment) Resolution 2013, provides an outline of items for which duty-exemption will not be granted upon importation.*

Importation of Items

Items that are imported and landed 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 grant of the manufacturing status, they will be required to pay all applicable the border taxes.



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For more information, contact the Industry Division of the Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF) at industry@micaf.gov.jm or 968-8595.

I have read and understood all the terms and conditions outlined above

Date: _____

Signature: _____

Please indicate using a tick, for the status of your company:

☐ New/Start Up Company

☐ Existing Company

☐ Recertification of Manufacturing Status



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*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 not enough space)*

(APPLICATION DOSSIER MUST BE SUBMITTED IN TYPE WRITTEN FORMAT)

Section I – Company Information

NAME OF COMPANY	
NAME OF DIRECTORS	
BUSINESS ADDRESS	
TCC NUMBER <i>(provide physical copy)</i>	
DATE OF INCORPORATION	
FACTORY PLANT ADDRESS	



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TELEPHONE
NUMBERS
EMAIL ADDRESS
WEBSITE ADDRESS
Section II – Productive Inputs

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

☐
CAPITAL EQUIPMENT
☐
RAW MATERIALS
☐
PACKAGING
☐
CONSUMERABLES
☐
INTERMEDIATE GOODS
PRODUCTS
MANUFACTURED



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**PRODUCTS
PROPOSED FOR
MANUFACTURING**

<p>RAW MATERIAL & PACKAGING IMPORTED <i>(for use in the production process)</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 3%;"></th> <th style="width: 20%;">HS Code/Tariff Code</th> <th style="width: 50%;">Items</th> <th style="width: 27%;">Are they being imported from within the CARICOM? (Y/N)</th> </tr> </thead> <tbody> <tr><td rowspan="12" style="writing-mode: vertical-rl; transform: rotate(180deg);">Raw Material</td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td rowspan="2" style="writing-mode: vertical-rl; transform: rotate(180deg);">Packaging</td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table>		HS Code/Tariff Code	Items	Are they being imported from within the CARICOM? (Y/N)	Raw Material																																		Packaging						
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RAW MATERIAL PURCHASED LOCALLY	
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Section III – Production Process

DESCRIPTION OF PRODUCTION PROCESS <i>(Also provide flow chart diagram)</i>	
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Section IV – Packaging Information

**PACKAGING MATERIALS
IMPORTED FOR USE IN THE
FINAL PROCESS**

Section V – Equipment to be Imported

- 1.
- 2.
- 3.
- 4.
- 5.

Form No: IDIV-001

Revision #: 2.7

Date Last Revised: January 29, 2018

Prepared by: Industry Director

Approved by: CTD

Effective Date: February 1, 2018



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Section VI – Economic Impact

APPROXIMATE VALUE OF CAPITAL EXPENDITURE (CAPEX)

APPROXIMATE VALUE OF PROJECTED CAPITAL EXPENDITURE	VALUE IN JAMAICAN DOLLARS
(1) LAND	
(2) EQUIPMENT	
(3) BUILDING	
(4) OTHER	
APPROXIMATE VALUE OF EQUIPMENT BEING IMPORTED	VALUE IN US DOLLARS
(1)	
(2)	
(3)	
(4)	
PURPOSE OF CAPITAL EXPENDITURE <i>(PLACE A TICK INSIDE BOX THAT APPLIES)</i>	<div style="display: flex; align-items: center; margin-bottom: 10px;"> <input style="width: 40px; height: 20px; margin-right: 10px;" type="checkbox"/> <div style="text-align: right;">New Construction</div> </div> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <input style="width: 40px; height: 20px; margin-right: 10px;" type="checkbox"/> <div style="text-align: right;">Expansion</div> </div> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <input style="width: 40px; height: 20px; margin-right: 10px;" type="checkbox"/> <div style="text-align: right;">Upgrade</div> </div> <div style="display: flex; align-items: center;"> <input style="width: 40px; height: 20px; margin-right: 10px;" type="checkbox"/> <div style="text-align: right;">Other</div> </div>
ESTIMATED JOBS:	TO BE MAINTAINED
<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">Or</div>	



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TO BE CREATED

NUMBER OF EMPLOYEES

If business is not yet in operations, put the numbers expected

SKILLED

CLERICAL

OTHER

TOTAL

Section VII – Export Data

**Is the Company involved
in export?**

YES

☐

NO

☐

If yes, list items exported

1.

3

4.

2.

5.

**What is the company's
volume of export?**

Quantity

Monetary

**To what country (s) do
you export?**

List Name of Country (s)

1.

2.

3.



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Section VIII – Local or International Certification

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

HACCP

☐

Bureau of Standards Jamaica

☐

ISO

☐

GFSI

☐

Other _____

Section VIII – Additional Company Information

**NAME OF COMPANY
REPRESENTATIVE**

**SIGNATURE OF COMPANY
REPRESENTATIVE**

DATE OF SIGNATURE



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NAME OF CUSTOMS BROKER	
CUSTOMS BROKER BUSINESS ADDRESS	
TELEPHONE NUMBER	
BROKER ID#	

FOR OFFICE USE ONLY

NAME OF MICAFF OFFICERS	SIGNATURE

DATE OF INSPECTION	
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**Industry
Division**

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