

## Application Process

- The company obtains application form and other requirements via email: [industry@miic.gov.jm](mailto:industry@miic.gov.jm) or online: [www.miic.gov.jm](http://www.miic.gov.jm). Documents should then be submitted to the Industry Division, Ministry of Industry, Investment & Commerce (MIIC) via the aforementioned email.
- The Industry Division then reviews the information submitted. (The company may be required to submit additional information). Further to this assessment, MIIC submits a referral to the Jamaica Customs Agency (JCA).
- Upon receipt of MIIC's referral, the JCA undertakes its own verification assessment, including a subsequent joint (MIIC/JCA) site inspection(s) of the manufacturing activities.
- MIIC conducts an internal assessment, and submits a recommendation to the JCA, however, the final determination regarding the approval of a company for Manufacturing Status is made by the JCA.
- Once approved, the JCA will notify the company and issue a PIR approval letter.

## Duration

- The Manufacturing Status is granted for a period lasting no longer than three (3) years.
- It is advised that the company applies to MIIC for a renewal within two (2) months before expiration. This should mitigate against the likelihood of demurrage at the port, should imports arrive just before the Manufacturing Status expires.
- Companies may be granted Provisional Manufacturing Status for a period of no longer than one (1) year, where at the time of the initial site visit the actual manufacturing activities would not have commenced. At the end of the period, a follow-up visit will be required.

Ministry of Industry Investment & Commerce



Phone: (876) 968-7116 or 968-8627

Email: [industry@miic.gov.jm](mailto:industry@miic.gov.jm)

Website: [www.miic.gov.jm](http://www.miic.gov.jm)

Address: 4 St. Lucia Ave, Kingston 5



Ministry of Industry, Investment  
& Commerce

**MANUFACTURING STATUS  
UNDER THE  
PRODUCTIVE INPUTS RELIEF,  
FISCAL INCENTIVE REGIME**





## Regulatory Context

The Fiscal Incentive Regime was introduced in 2014 to provide multi-sectoral fiscal incentives, aimed at increasing business competitiveness within the Jamaican economy. The Customs Tariff (Revision) (Amendment) Resolution, 2013, one of four laws introduced in 2014 to create the aforementioned Regime outlines the stipulations for the designation of a company as a manufacturer in Jamaica. This Resolution makes provision for the administration of the Productive Inputs Relief (PIR) system, under which the Manufacturing Status falls. The PIR system specifically provides fiscal incentives for qualified individuals within various sectors, namely: manufacturing,

agriculture, tourism (attractions & accommodations), healthcare and the creative industries.

## Regulatory Entities

The process of determining if a company qualifies for Manufacturing Status fiscal incentives is based on a joint assessment conducted by the following government entities:

- 1) *Ministry of Industry, Investment & Commerce (MIIC)*
- 2) *Jamaica Customs Agency (JCA)*

## Manufacturing Status Fiscal Incentives

Companies approved for Manufacturing Status can benefit from the following fiscal incentives:

- *Duty free importation*
- *GCT-deferral on imports*
- *50% discount on the Customs Administrative fees (CAF)*

Companies may also benefit from the Employment Tax Credit and the revised Capital Allowance and Loss Carry Forward Schemes.

## Categories for Fiscal Incentives

The Customs Tariff (Revision) (Amendment) Resolution, 2013, outlines and defines the following five (5) categories under the PIR system, to which the aforementioned Manufacturing Status fiscal incentives are applicable. These are:

1. *Raw Materials*
2. *Intermediate Goods*
3. *Consumables*
4. *Packaging Items*
5. *Capital Equipment (& Spare Parts)*

## Application Phases

1. **Application submission** – completed data form, Certificate of Incorporation, TCC validation and production process flow chart.
2. **Site Visit** – inspection of manufacturing activities.
3. **Approval** – Collection of approval letter after being notified.