



PLEASE READ THE FOLLOWING TERMS AND CONDITIONS CAREFULLY BEFORE AFFIXING YOUR SIGNATURE.

**TERMS & CONDITIONS**

**Eligibility**

1. The concession is applicable to motor cars and pickups (under 3,000 kg laden weight) which are imported or purchased by eligible travelling officers in the Government Service.
2. The concession is applicable to motor cars and pickups (under 3,000 kg laden weight) and are not limited by engine displacement. .
3. The 20% Duty Concession will apply to a maximum CIF Value of US\$35, 000, with full Customs Duty/SCT/GCT being payable on the excess thereof.
4. Applicants must be appointed in a travelling post in the public service and in receipt of or eligible for full upkeep, commuted or fixed allowance;
5. The age of the cars and pickups (under 3,000 kg laden weight) being purchased should be under five (5) and six (6) years respectively.
6. Travelling officers eligible for the concession, can only access the benefit once every five (5) years from the date of use of the last concession and once every Parliamentary term of office for Members of Parliament.
7. It is a requirement that where a concession is utilized, claims for upkeep allowance and travelling can only be made in respect of the most recent concession vehicle; Claims for upkeep and travelling allowance in respect of any other vehicle will not be honoured.

The breach of the following conditions shall constitute a breach of the special conditions attached to the grant of the relevant duty concessions and exemptions. The applicant will be required on such a breach, to pay full amount remitted and a further monetary penalty. The relevant motorcar will become liable to forfeiture under section 32 of the Customs Act in the event of failure to pay the full duties.

**Disposal**

1. The car shall, within three (3) years of date of entry, be used primarily by the traveling officer to whom the concession and exemptions have been granted.
2. The vehicle shall not be let or hired or utilized for commercial use within the aforementioned three (3) year period.
3. The officer to whom the concession is granted shall exercise continuous control over the car for the aforementioned three (3) year period.
4. Control over the vehicle shall not, within the aforementioned three (3) year period, be vested in a person other than the travelling officer by a Power of Attorney or any other method.
5. Should the applicant be separated from the public service (whether voluntarily or involuntarily) within three (3) years of the date of importation/purchase of the vehicle in respect of which a concession was granted, the full duties remitted will become payable.
6. In cases where an officer is transferred to another Ministry/Department the matter should be referred to the Taxation Division of the Ministry of Finance for approval.

**ALL APPLICATIONS SHOULD BE SUBMITTED WITH THE FOLLOWING DOCUMENTS: -**

1. LETTER FROM HUMAN RESOURCE DEPARTMENT OF THE EMPLOYEE DETAILING THE GRADE AND POSITION OF THE INDIVIDUAL AND THEIR ELIGIBILITY FOR THE CONCESSION (I.E. PERMANENTLY APPOINTED IN A TRAVELING POST ON THE ESTABLISHMENT)
2. COPY OF PROFORMA INVOICE WITH DETAILS INCLUDING COST OF CAR (C.I.F.) AND ENGINE SIZE/CAPACITY.
3. COPY OF A VALID JAMAICAN DRIVER'S LICENCE
4. COMPLETED APPLICATION FORM
5. COPY OF EMPLOYMENT CONTRACT (WHERE THE APPLICANT IS ON A THREE (3) YEAR OR MORE CONTRACT)

**IMPORTANT**

**Full duties shall become payable by the applicant if the Ministry of Finance determines that the applicant has knowingly given false or misleading information in order to obtain the duty concessions and exemptions.**

I, the undersigned, apply for the grant of the twenty percent (20%) duty concession, and I attest that I have read and agree to the requirements/terms and conditions expressed herein and *that the information I have provided in this application is true, accurate and complete to the best of my knowledge and I understand that any falsification, omission, or concealment of material fact will make me subject to the payment of the full duty applicable*

Applicant's Signature ..... Date.....

I, the undersigned, do declare and certify that the above stated person to the *best of my knowledge* has complied with and fulfilled the eligibility requirements for the 20% duty concession based on the provisions of Ministry of Finance circular # .....dated.....20.....

Name of Certifying Officer:..... Title of Certifying Officer:.....

Signature:..... Date:.....

<b>FOR OFFICIAL USE ONLY</b>			
RECEIVED BY:	_____	DATE:	____ ____ ____
PROCESSED BY:	_____	DATE:	____ ____ ____
			FILE REFERENCE NUMBER _____