

CAPITAL ALLOWANCE RATES

ASSET	INITIAL ALLOWANCE %	ANNUAL ALLOWANCE %
Adding Machines	20	10
Bicycles	20	10
Buildings (concrete)	20	2 ½
others	3	-
industrial	-	5
Cash Registers	20	10
Compressors electric)	20	10
other	20	7½
Computers	20	22½
Dipping Tanks	0	25
Drilling Machines	20	20
Dry Docks	20	10
Electrical Appliances	20	10
Fencing	0	2½
Furniture & Fixtures	20	10
Generators (stream)	20	5
Hoists & Cranes	20	7½
Lighting Plants (electrical)	20	10
(other)	20	7½

CAPITAL ALLOWANCE RATES		
ASSET	INITIAL ALLOWANCE %	ANNUAL ALLOWANCE %
Machinery & Plants	20	7½
Motor Cycles	12½	12½
Motor Vehicles (trade)*	12½	12½
Private Cars +	0	12½
Scales	20	10
Spraying Machines (gas)	20	20
(other)	20	7½
Tractors (gasoline)	20	20
Wells (concrete)	0	2½
(perforated)	-	2
Wharves & Pipes (wood)	0	5
(concrete)	-	2½

* Allowances for computers and motor vehicles are calculated on a straight line basis on the actual cost of the asset.

+ The annual allowances for private motor vehicles is to be computed on the deemed cost of \$3,200. No initial allowance is granted.

For further details call: 1-888-TAX-HELP (829-4357)/1-888-GO-JA-TAX (465-2829)

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