

TECHNICAL ADVISORY

“Tax Treatment: Non-Alcoholic Sweetened Beverages”

Revenue Measure 2026/2027

Appendix 3: Sample Copy of Letter of Intent

The Commissioner or (AGM Excise Unit- Centralized Operations)
Tax Administration Jamaica
116 East Street
Kingston

Subject: Application for Licensing to Manufacture Excisable Goods and Approval to Operate a Private Excise Warehouse

Dear Commissioner General,

We hereby formally apply, pursuant to the provisions of the Excise Duty Act and the applicable Regulations, for the granting of a licence to manufacture excisable goods (NASB) and for the approval of our warehouse as a Private Excise Warehouse.

1. Applicant Particulars

Company Name:

Registered Address:

Taxpayer Registration Number (TRN):

Nature of Business: Manufacture of excisable goods (NASB) and associated warehousing operations

2. Description of Proposed Operations

We intend to manufacture the following excisable goods (NASB):

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Manufacturing will be undertaken in both bulk and packaged formats, as applicable, at our facility located at:

We further seek approval for the designation of our warehouse as a Private Excise Warehouse for the receipt, production, storage, and dispatch of excisable goods.

The warehouse is **fully constructed** and operational, subject to the granting of the requisite approvals and licences.

3. Control Environment and Compliance Framework

We hereby undertake and affirm that all operations will be conducted in strict compliance with the Excise Duty Act and applicable Regulations, and in accordance with any conditions imposed by the Commissioner. In particular, we confirm the following:

- All excisable goods received, produced, stored, or removed under bond will be fully and accurately accounted for at all times. We accept full responsibility for their safekeeping and acknowledge liability for any losses, deficiencies, or irregularities identified.

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- Duty-paid and bonded goods will be strictly segregated through both physical controls and system-based identification measures to prevent commingling or misclassification.
- Approved and verifiable systems will be utilized to accurately measure production volumes, including calibrated flow meters, dip measurements, batch controls, and other recognized methodologies appropriate to the operation.
- A robust inventory management system will be maintained, with routine and documented reconciliations conducted between physical stock and recorded balances. Any variances will be promptly investigated, resolved, and reported in accordance with regulatory requirements.
- The facility is equipped with appropriate security infrastructure, including controlled access points, restricted production and storage zones, perimeter safeguards, and monitoring systems designed to prevent unauthorized access or removal of excisable goods.
- All receivals, internal transfers, and removals of excisable goods will be conducted in accordance with prescribed procedures and supported by appropriate documentation and prior authorization where required.
- Complete, accurate, and contemporaneous records of all production, storage, and movement activities will be maintained and retained for the period prescribed by law and will be readily accessible for inspection by authorized officers of the Excise Division.
- All prescribed excise returns, production reports, stock declarations, and other statutory filings will be submitted within the stipulated timeframes and in the required format.
- Full and unrestricted access will be granted to authorized officers of the Excise Division for the purposes of inspection, verification, audit, and supervision of operations.

4. Responsible Officers

The following officers are designated as responsible for excise compliance and warehouse operations:

- [Name], [Title] –
- [Name], [Title] –

These officers are authorized to act as the primary points of contact with the Excise Unit and are accountable for ensuring adherence to all statutory obligations and licence conditions.

5. Licence Conditions and Financial Security

We acknowledge that any licence granted will be subject to conditions imposed by the Commissioner and undertake to comply fully with all such conditions. We further undertake to provide and maintain any bond, security, or financial guarantee as may be required to secure the revenue and ensure compliance with the Excise Act and Regulations.

6. Supporting Documentation

We enclose herewith a complete set of supporting documents in accordance with prescribed requirements, including:

- Completed application forms;
- Detailed site layout and engineering drawings;

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- Manufacturing process flow diagrams;
- Plant and equipment specifications, including metering devices;
- Security and internal control procedures manual;
- [Any additional required documentation].

We confirm that these documents accurately represent our operations and are available for verification during inspection.

7. Declaration and Undertaking

We hereby declare that all information provided in this application is true and correct to the best of our knowledge and belief. We further undertake to comply fully with all obligations arising under the Excise Act and applicable Regulations, including all conditions attached to any licence granted, and accept responsibility for the proper management and control of all excisable goods under our custody.

We respectfully request that the Excise Division proceed with the review of this application and advise on the scheduling of any required inspections or additional requirements necessary to facilitate approval. We remain available to provide any further information and to support the timely progression of this application.

Yours faithfully,

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[Name]
[Position]
[Company Name]
[Contact Information]