

ACCELERATED CAPITAL ALLOWANCE RATES For Capital Expenditure Incurred January 1, 2025 – December 31, 2026 (C)			
	Initial Allowance (IA) Rate	Special Allowance (SA) Rate	Annual Allowance (AA) Rate
BUILDINGS	Available in the year that the building is brought into use	Available in the year immediately following the one in which the IA was claimed	Available each year until the capital expenditure is written off or the asset cease to be used in the trade.
Industrial Buildings			
(a) Buildings and structures primarily constructed of concrete, steel, brick, stone, cement or other similar material	30%	25%	5.5%
(b) Buildings and structures primarily constructed of other inorganic material such as galvanized iron, corrugated metal or similar material	30%	25%	20%
(c) Buildings and structures primarily constructed of wood or other organic materials	30%	25%	20%
Non-residential (Commercial)			
(a) Buildings and structures primarily constructed of concrete, steel, brick, stone, cement or other similar material	12%	8%	5%
(b) Buildings and structures primarily constructed of other inorganic material such as galvanized iron, corrugated metal or similar material	30%	20%	20%
(c) Buildings and structures primarily constructed of wood or other organic materials	36.5%	24%	20%
PLANT & MACHINERY	Available in the year of acquisition		
(a) Machinery directly used in the production of primary products or in the manufacture or automated packaging of goods	40%	-	25%
(b) Automated data processing equipment, calculator, cash registers and other equipment falling within Heading 84.70 and 84.71 of the Jamaica Customs Tariff as well as parts and accessories thereof	40%	-	33 1/3%
(c) Other machinery and plant	20%	-	25%

Notes

- ❖ The general rule is that initial allowance is to be written off when the buildings are first brought into use. In respect of building which are purchased for renovation, the other legislative criteria must also be met. See paragraph VIII on the brochure entitled ‘*Accelerated Capital Allowance*’
- ❖ The applicable rates for capital expenditure incurred during the period January 1, 2025 - December 31, 2026, on other assets not shown in this schedule are those that came into effect on January 1, 2014. (See Rate Schedule (B) at www.jamaicatax.gov.jm, “Publication”, “Capital Allowance”.

For further details - call: 1-888-**TAX-HELP** (829-4357)/1-888-GO-JA-TAX (465-2829) / Email: taxhelp@taj.gov.jm / Website: www.jamaicatax.gov.jm Facebook: www.facebook.com/jamaicatax / Twitter: @jamaicatax or visit any tax office nearest you

A publication of the **Tax Administration Jamaica**

September 2025