

Guidelines for General Zones

General Zones refer to geographical areas designated as a Special Economic Zone by order published in the Gazette. General Zones may consist of multiple business entities operating under a master concession or licence-agreement (Multi-Purpose Developer) or a Single-entity zone, that is a zone whose operation is restricted to one business entity operating under a master concession or licence-agreement (s. 17 (1) and s. 18 (1 – 2 (a) of the SEZ Act, 2016.

The application process for the developer of a general zone is outlined in Part IV of the SEZ Regulations, 2017. The following are guidelines for an applicant of a general zone:

1. Developers of general zones shall not carry on activities listed in s. 41 of the SEZ Act, 2016 and s. 3 of the SEZ (Amendments) Act, 2022 These are as follows:
 - a. Extractive industries, including mining, quarrying or drilling for natural resources (but not including the lawful extraction of water for the use by the Developer or Occupant)
 - b. Tourism services
 - c. Telecommunications services
 - d. Public utilities (but not including the generation of electricity by a developer or an occupant solely for its use and not for supply to any other person other than the single buyer pursuant to a standard offer for net billings or wheeling arrangement under the Electricity Act
 - e. Financial services regulated by the Bank of Jamaica or the Financial Services Commission
 - f. Construction services, unless part of a manufacturing process within a Zone
 - g. Real estate
 - h. Health services, excluding research and development
 - i. Catering services
 - j. Retail trade
 - k. Intellectual properties
2. The main economic activity of a Developer for a general zone that operates as a Multi-Purpose is the development and management of the zone. Multi-purposes Developers are permitted to undertake additional activities, where such income will be taxed at a 12.5% headline rate which may be reduced with the application of other credits listed in the First Schedule of the SEZ Act.
3. The Developer of a Multi-purpose Zone may have either Occupants or a combination of Occupants and Zone Users. The Developer of Single-Entity Zone shall not have Occupants nor Zone Users.