

DUTIES & TAXES

Duties, Taxes and Fees on Imported Items Collected by Customs

1. Import Duty/Customs Duty

This is the duty payable on imported goods. The rates of duty are published in the Jamaica Customs Tariff, which may be purchased from Jamaica Printing Services at 77 ½ Duke Street, Kingston, Telephone (876) 967-2250; www.jps1992@cwjamaica.com.

2. Stamp Duty

Postage Stamps amounting to the value of Jamaican Five Dollars (\$5) must be affixed to receipts with a Cost Insurance and Freight (c.i.f.) value of Five Thousand Five Hundred Jamaican Dollars (J\$5,500) and less. For receipts with values above this range, One Hundred Dollars (\$100) worth of stamps must be affixed.

3. Additional Stamp Duty (ASD)

Additional stamp duty is payable on certain items e.g., chicken and most chicken parts, pork and some pork products, beef and some beef products; some aluminum products, alcoholic beverages, and cigarettes.

4. General Consumption Tax (GCT) and Special Consumption Tax (SCT)

The General Consumption Tax Act provides for two main types of taxes.

These are General Consumption Tax (GCT) and Special Consumption Tax (SCT).

Since October 22, 1991, the General Consumption Tax (GCT) and Special Consumption Tax (SCT) have replaced several duties and taxes, e.g., Excise Duty, CARICOM Duty, Consumption Duty, Entertainment Duty, Retail Sales Tax, Hotel Accommodation Tax and Telephone Service Tax.

GCT is paid on goods and services except those items that are zero-rated and those that are exempted from GCT. Zero rated items are items that attract 0% GCT. Exempted items are items that do not attract GCT.

SCT is payable on a few items. These are alcoholic beverages, most tobacco products and some petroleum products.

Most items attract only GCT, while some attract both GCT and SCT.

5. Standard Compliance Fee (SCF)

This is a fee of 0.3% collected on behalf of the Bureau of Standards. SCF is calculated on the CIF value.

6. Customs Administrative Fee (CAF)

The Customs Administrative Fee is payable on the processing of documents, the examination of goods and on specific imported commodities.

7. Processing Forms

Processing Fees are required for the processing of certain documents submitted to the Customs Department. These are:	
C7	Application to load or unload cargo at a Suffrage Wharf
C15	Application to amend report
C24A	Provisional entry
C24B	Bill of Sight
C25	Request to import goods for temporary use
C26	Application to remove goods under bond prior to entry
C27	Unaccompanied baggage declaration
C32	Request to repack warehouse goods
C33	Application to remove goods for re-warehousing
C36	Transshipment-shipment shipping bill
C43	Permit to export goods for subsequent re-importation
C78	Import entry
C82	Shipping bill for export
C83	Import entry
C78X	Import entry, which will replace the form C79.

8. Cost, Insurance and Freight (CIF)

Cost: This is the total cost of the goods abroad including ex-factory price, commission, mark-up and inland freight but excluding sales tax and interest. The cost of the goods is sometimes expressed as FOB (Free on Board) or FOA (Free on Air)

Insurance: This is the insurance charge which is payable to transport the goods to Jamaica in order to ensure that some compensation will be available to you in the event of the loss or damage of the goods.

If you have not paid any insurance charges when freighting your goods to Jamaica, an insurance charge is still applicable for valuation purposes. For goods arriving by sea, the insurance charge is 1.5% of the total Cost and Freight(c. & f.), that is, if the goods cost US\$100 and the freight charge is US\$50, then C&F would be US\$100 + US\$50 = US\$150. 1.5% of US\$150, i.e. $150 \times 3/200 = \text{US\$2.25}$.

Total c.i.f. therefore is \$100 + \$50 + \$2.25 = US\$152.25.

For shipments arriving by air the insurance applicable is 1% of the total Cost and Freight. The insurance rate of 1.5% is applicable to marine cargo.

Freight: This is the amount of money paid or payable to the shipping agent or the airlines for the goods to be shipped or transported to Jamaica, including inland freight, packaging and handling charges.

9. **Environmental Levy**

0.5% of the CIF value of all imports

FREQUENTLY ASKED QUESTIONS. - DUTY

When is a breach committed?

A breach is committed whenever an importer acts contrary to the Customs laws/regulations. Some of the frequent breaches are:

- When an Importer fails to declare the contents of either passenger baggage or commercial shipment.
- When the Importer willfully conceals dutiable items to evade Customs duties
- When importing prohibited and restricted items.
- When importing restricted items before obtaining the required permit. Such activities are in breach of sections 210 and 211 of the Customs Act. They can incur a fine of up to three times the Cost, Insurance, and Freight (CIF) value of the goods as well as forfeiture of the goods.

What are my duty-free allowances and exemptions?

All passengers, 18 years and over, are allowed the following without payment of duty, provided they do not exceed the amount indicated, and the items are properly declared:

- Perfume 170 ml
- Eau de Toilettes 340 ml
- Alcoholic beverages .. 2 litres
- Tobacco (sticks)200 cigarettes,50 cigars or 230 grams of processed tobacco

All passengers 18 years and over, may bring with them free of duty, personal and household effects, including gifts, which together are of a value not exceeding US\$500 or the equivalent in Jamaican currency.

Why am I charged duty on used clothing sent from abroad?

All items of clothing are dutiable, whether they are new or used. The duty charged is calculated on the total of the cost, insurance and freight (CIF) value for the items.

How are duties calculated by Customs?

Import duties are assessed on the cost of the goods imported, plus additional charges for freight and insurance (CIF). It is therefore important that your invoice or 'shop receipt' is available for the examining Customs Officer to determine a fair value.

RESTRICTED ITEMS

Importers are sometimes unaware of the various permit requirements for the importation of certain goods. As a result they are found to be in contravention of the Customs Act. Even though ignorance is no excuse under the law, Customs would prefer to have knowledgeable customers who are compliant with the various rules and regulations rather than penalizing. Any restricted goods arriving without a valid permit is a breach of Section 210 of the Customs Act.

Please find listed below items for which permits are required, this list is not exhaustive. Items are added and taken off as the Government dictates.

[Click here to view List of Restricted Items see image below.](#)

Persons who wish to import **meat products** for personal use must have:

- **meat inspection certificates** from the relevant approved official Government Veterinary Division or Ministry of Agriculture.
- stamp of approval on all carcasses
- an import license from the Ministry of Agriculture in Jamaica. The Jamaica Tourist Board will make arrangements to obtain the license, if given two weeks notice. Goods not in compliance with these stipulations will be confiscated and handed over to the relevant authority when detected.

PROHIBITED ITEMS

Prohibited items are absolutely forbidden from entering Jamaica, some of which include:

Indecent and obscene prints

Indecent and obscene prints, paintings, photographs, cinematograph films, lithographs, engravings, books, cards or written communications or any indecent or obscene articles whether similar to the above or not and any parcels, packages or packets having thereon, or on the cover thereof, any words, marks or designs which are grossly offensive or of an indecent or obscene character.

Coin-base or counterfeit coin of any country.

The following and similar publications:

1. All publications of *de Laurence Scott and Company* of Chicago in the United States of America relating to divination, magic, cultism or supernatural arts.

2. All publications of the **Red Star Publishing Company** of Chicago in the United States of America relating to divination, magic, cultism or supernatural arts.

COMMERCIAL IMPORT

The clearance of all commercial goods must be done using the Electronic Single Administrative Document (eSAD) on the ASYCUDA System.

What are commercial goods?

Goods can be classified as being commercial if they fall into any of the following categories:

- They are imported for business purposes.
- They are imported for resale.
- They are samples imported for business purposes.

What are the documents needed to import commercial goods?

- Shipping documents such as a Bill of Lading or Airway Bill.
- An authentic invoice from the supplier.
- Import permits or licenses, where applicable.
- A Tax Compliance Certificate (TCC), Taxpayer Registration Number (TRN) and a copy of the General Consumption Tax (GCT) Certificate.
- An Original Certificate of Origin, if the goods are being imported from a country with which Jamaica has a Trade Agreement, and for which preferential duty treatment is being claimed.

What are the payment options for clearing commercial goods?

- Cash, up to a maximum of one million dollars (JA\$1,000,000.00)
- Online Payment – importers must register with the JCA in order to pay online
- Debit or Credit Card
- Manager's Cheque
- Direct Bank Transfer using Real Time Gross Settlement (RTGS)
- Advanced Deposit Account

What are the categories of goods that must be cleared by a licensed Customs Broker?

- Goods with a Cost Insurance and Freight (CIF) value of more than US\$5000.00 must be cleared by a **licensed Customs Broker**
- The clearance of all motor vehicles must be done by a licensed Customs Broker.

- Where the CIF value of the goods is US\$5000 or less, the use of a Customs Broker is optional. Goods of this value can be cleared by the importer at the port of entry upon presentation of the clearance documents to the Customs Officer.

N.B. Persons must ensure that they use **only** Customs Brokers who are registered with the Jamaica Customs Agency and **possess a valid license to practise**.

How are commercial goods cleared?

- Commercial goods must be cleared using the Electronic Single Administrative Document (eSAD) on the Automated System for Customs Data (ASYCUDA).
- If a Customs Broker is required, then all documents must be presented to the Broker who will complete the clearance process.
- When the service of a Customs Broker or local agent is used, the **C73 Form** must be completed by the importer and the form processing fee of JA\$5000 paid to the JCA. This form is valid for one year.
- If a company employee/or person so authorised by the company, is used to effect clearance, a letter of authorisation from the company must be provided as well as a valid company ID (for employees).

The clearance process

- Collect shipping documents from local agent and pay relevant fees.
- A Customs Broker or authorised agent will prepare the commercial entry and submit to the Entry Processing Unit of the JCA.
- The importer/agent will proceed to the Customs Cashier and pay the relevant fees after the entry is passed by Customs.
- Proceed to the port or warehouse and pay the relevant local handling charges and storage fee if applicable.
- The warehouse operator will locate the goods and place them in the examination area.
- A Customs Officer will be assigned to examine the shipment against the documents presented by the importer/agent. If there are no discrepancies, a Customs Release will be generated.
- A gate pass will be issued to the importer/agent by the port operator.

PERSONAL IMPORTING

PROCEDURE FOR IMPORTATION OF PERSONAL ITEMS
STEPS FOR CLEARING PERSONAL ITEMS
SEA / AIR FREIGHT

1. After collecting your documents from the shipping/freight agent, go to the warehouse facility for validation/payment of fees.
2. Take your documents (including Goods Declaration Form (**C86**), Invoices, Bill of Lading or Airway Bill, TRN & Identification) to the wharf or warehouse for verification.
3. If you have an Unaccompanied Declaration Form (C27/Yellow Form), present this to the Customs Supervisor for verification.
4. After which the item/s will be located, and the goods will be examined by a Customs Officer.
5. After processing, the Customs Officer will value the goods and advise of the applicable Customs duties and fees to be paid. You will be directed to the Customs cashier to pay the necessary duties, taxes and the Customs Administrative Fee (CAF). After payment of the duties, the importer is issued a release order.

Applicable to goods cleared via seaport.

6. Hand all documents to the warehouse keeper who will issue you with a gate pass (this is to necessitate the entry of your vehicle on the port).
7. After goods are received, proceed to the exit gate for final clearance.

Applicable to goods cleared via seaport.

Documents Required When Clearing Items

1. Tax Registration Number (TRN)
2. Valid identification (Driver's Licence, Passport or National ID). (Your passport / receipt from the Kiosk in the Immigration Hall at the airport is a MUST when using the yellow form)
3. Invoice
4. Bill of Lading or Air Way Bill
5. Unaccompanied Declaration Form (C27)
6. Goods Declaration Form (C86)
7. Tax Compliance Certificate (TCC)

Goods Received via the Post Office

Packages may be sent via the post office. It is important that persons sending packages ensure that they include the invoice/s along with the items, to assist with the assessment of the items.

If your package was detained by Customs you will receive an advisory from the Post Office stating the reason for the detention and the documents you are required to submit for clearance.

REQUIRED DOCUMENTS

- Government Issued Identification (Passport, National ID, Drivers Licence)
- Permit/Import Licence (where applicable)
- Invoice
- TCC
- TRN
- Charity Certificate (where applicable)

1. Submit requisite documents to the Central Sorting Office either
 - Personally
 - Fax: 1 876 967-1666 or 1 876 967-0768
 - Email: info@jamaicappost.gov.jm
2. Pay the import duty to the cashier at the Post Office where your package is stored.
3. Collect your package.
4. If the postal address on the package is outside of Kingston (Central Sorting Office), it will be sent to the local Post Office address provided.