

RETURNING CITIZENS' INFORMATION GUIDE





Ministry of Foreign Affairs and Foreign Trade

Vision Statement

To execute an inclusive and proactive Foreign Policy in a dynamic international environment aimed at maximising Jamaican's national growth development.

Mission Statement

The Foreign Service is responsible for the implementation of Jamaica's Foreign Policy, the management of Jamaica's international relations and promotion of its interests overseas.

Diaspora Affairs Department

The Diaspora Affairs Department is engaged in programmes and projects aligned to the four core goals of the National Development Plan: Vision 2030, which facilitates the involvement and integration of Jamaica's Diaspora in various aspects of national life. The Department also:

- The mandate of the Department is primarily to manage the process of mainstreaming Diaspora engagement.
- Facilitate multidisciplinary, multi-sectoral, inter-ministerial and agency collaboration on Diasporic matters toward mainstreaming Diaspora affairs in national policy.
- Strengthen the linkages between the Government of Jamaica and the Diaspora worldwide for national development.
- Forge deeper bonds and to create synergistic partnerships with all our Diaspora.
- Protect and promote the interests of all Jamaicans and is consistent with Jamaica's Foreign Policy. We do so in collaboration with other Departments and our Overseas Missions.

TABLE OF CONTENTS

Introduction	1
Eligibility and Returning Residents Status	2
Documentary requirements: General Students Involuntary Returned Migrants (deported migrants)	3 4 4
Definition of personal & household effects	4
Definition of tools and trade	5-6
Procedures for clearance of unaccompanied baggage	6
Importation of motor vehicles: Age limit	7 7 7 9 9
Importation of pets and other animals	10
Importation of plants	10
Prohibited or banned substances	11
Restricted items	12-13
Procedure to obtain a Tax Registration Number (TRN)	13-15
National Housing Trust (NHT) contributions	16-18
Directory of Jamaican Embassies, High Commissions and Consulates General	19-23
JAMPRO Trade and Invest Jamaica	23-24
Ministries, Departments and Agencies	25-28
Returned Citizens Associations	29
Appendices	30-38

Introduction

The Government of Jamaica continues its efforts to facilitate the return of all its nationals overseas who are desirous of returning home to retire, work or invest in Jamaica. Over many years, wideranging mechanisms have been implemented to guide Returning citizens through the resettlement process. This includes the establishment of a Department in the Ministry of Foreign Affairs and Foreign Trade to render assistance to Returning Citizens. The Diaspora Affairs Department therefore serves as an information centre and collaborates with a number of Government Agencies for the smooth resettlement process. These include:

- The Passport Immigration and Citizenship Agency (PICA) on matters relating to nationality, citizenship and immigration. Please visit www.pica.gov.jm for details on their services.
- Jamaica Customs Agency which deals with matters relating to eligibility for concessions, and the importation and clearance of personal and household effects, tools of trade, motor vehicles and other items. Please visit www.jacustoms.gov.jm for further details on their services and procedures.
- The Trade Board Limited which deals with matters relating to the issuance of Import Licences, including for motor vehicles. Please visit www.tradeboard.gov.jm for further details.
- The Ministry of Finance and the Public Service developing the Government's fiscal and economic policy framework; collecting and allocating public revenues inclusive of matters relating to motor vehicle import policy and the duty regime.
- Jamaica Promotions Corporation (JAMPRO), <u>www.jamaicatradeandinvest.org</u> matters relating to investment, export trade promotion and the establishment of businesses.

ELIGIBILITY AND REQUIREMENTS FOR RETURNING RESIDENT STATUS

In order for Citizens to qualify for Returning Resident status and benefit from concessions on personal and household effects and tools of trade, the following requirements must be met:

- Be a Jamaican national who has attained the age of eighteen (18) years
- Have been resident overseas for the last three (3) consecutive years
- Be returning to Jamaica to reside permanently
- Non-Jamaican whose spouse is a Jamaican Returning Resident
- A Jamaican who wishes to return home but had renounced his or her Jamaican citizenship and can provide proof of previous Jamaican status.

One-time Benefit

This concession granted to Returning Residents is a **one-time only benefit**. Persons who return after migrating multiple times are **not eligible** for Returning Resident status.

RETURNING STUDENTS

• Returning Students who have attained the age of eighteen (18) years and who studied abroad for more than one (1) year, but less than three (3) consecutive years and are returning to Jamaica to reside permanently.

SPECIAL CASES

- Non-Jamaican spouses or persons who qualify for Returning Resident status are afforded the same concessions as their Jamaican partner. Both parties must have resided overseas for at least three (3) consecutive years.
 - A couple will be treated as **one family** if they return together. Spouses who do not return together but do so within three (3) years of each other are treated as one family and are entitled to **only one (1)** concession.
- **Involuntary Returned Migrants** (deported persons) who have received a Deportation Order from the country where they reside.

Eligibility to receive concessions as a Returning Resident is determined by the Jamaica Customs Agency. This must be sought **after arrival** in Jamaica, and **before** beginning the process of clearance of personal and household effects and tools of trade. The importation of items should be done within six (6) months after the arrival of the Returning Resident.

It is necessary to attend an interview at the <u>Returning Residents Unit</u> of the <u>Jamaica Customs</u> <u>Agency</u> at the Head Office in Kingston or Montego Bay. The following documents must be presented at the interview:

- Valid Jamaican passport. If recently issued, an expired passport must also be presented.
- Valid non-Jamaican passport, which should be endorsed with an Unconditional Landing Stamp by the Passport Immigration and Citizenship Agency (Immigration Section) unless a Jamaican passport is available for presentation.
- Documentary evidence to substantiate residence outside of Jamaica for at least the last three (3) consecutive years. Short visits to Jamaica for vacation do not affect eligibility;
- Documentary evidence to substantiate intention to re-establish permanent residence in Jamaica.
- In the case of students, a letter from the university, college or educational institution attended, confirming the duration of the course of study or time spent at the institution.
- Taxpayer Registration Number Card (TRN)
- Validated Bill of Lading or Airway Bill

Documentary Evidence is not limited to the following:

FROM ABROAD

- Notarized Letter of Separation from employer
- Tax returns for the last three (3) consecutive years
- Tax returns transcripts from the relevant authority
- Pay stubs (Jan, April, Aug & Dec), W2 and P45, P60 forms for the last three (3) consecutive years
- Evidence of recent disposal of property
- Current Retirement Papers/ Pension Advice/Social Security Letter
- Proof of recent disposal of property (for example, Sale Agreement)
- Separation letter from employer (with information on duration of employment)
 on the company's letter head duly stamped and signed

FROM JAMAICA

- Evidence of property owned in Jamaica
- Contract or letter of employment from prospective employer in Jamaica.
- Rental or Lease Agreement (along with rent receipt)

- Notarized Letter from prospective employer/ employment contract on the company's letterhead
- Residency letter from head of household certified by a Justice of the Peace (if living with a family member or friend)

STUDENTS

- Copy of Transcript
- Letter from institution attended confirming duration of course of study or time spent at that institution
- Identification Card that was issued by the institution attended

INVOLUNTARY RETURNED MIGRANTS (DEPORTED JAMAICANS)

Deported Jamaicans are required to submit:

- Deportation Order or Case Profile
- Letter from the Passport, Immigration and Citizenship Agency (Deportation Unit)
- Taxpayer Registration Number (TRN) Card
- Valid Identification
- Bill of Lading/Airway Bill
- Unaccompanied Baggage Declaration (C27) form

IMPORTATION OF PERSONAL AND HOUSEHOLD EFFECTS AND PROFESSIONAL EQUIPMENT

PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects include personal items of clothing, adornment, toiletries, furniture and household appliances, whether new or used, may be imported free of customs duty by an eligible Returning Resident. **These are set out in Appendix A-1 of this Information Booklet.**

Small household and other items carried as accompanied baggage, separate from the allowance for all travellers, are considered dutiable and may be detained until eligibility of Returning Resident status has been confirmed by the Customs Agency.

PLEASE NOTE: Importation of building materials, Tyres, Kitchen Cabinets, Motor Bikes and Automobiles are <u>NOT</u> DUTY FREE.

TOOLS OF TRADE



Tools of Trade are defined as *instruments, tools, equipment, devices and machinery used in the normal course and scope of a person's profession, trade or occupation.*

Returning Residents may import these items, **either new or used**, free of customs duty, with the exception of applicable fees provided that the Returning Residents Unit of the Jamaica Customs Agency is satisfied that:

- the individual is qualified to use them;
- the tools are of the type and quantity consistent with their profession, trade or occupation;
 and
- the tools are not being imported for sale or commercial exchange.

If it is intended to establish a business that will require the employment of additional labour, any additional equipment that is required will not be classified as tools of trade and as such, is dutiable. Assistance in determining whether the intended items for importation comply with the definition of tools of trade may be sought from the Jamaica Customs Agency through our Embassies, High Commissions and Consulate Generals or the Diaspora Affairs Department. Such requests for assistance should be accompanied by documentary evidence including:

- Notarized certificate or diploma, from a recognized educational or training institution or professional body.
- Reference from a former employer or customer attesting to experience in the designated field;
- Copies of professional or business directories in which the service offered is listed;
- Details of the items. In the case of used equipment, an inventory of the items along with a professional valuation of their current condition;

- Value should be provided, except in the case of equipment less than one year old, where the original invoice from the supplier can be provided. Used equipment are those owned and in use for a period of six (6) months or more.
- A certified invoice is required for new equipment.

The determination of compliance is conveyed in writing, including an indication of the duty payable, if the items do not qualify for duty exemption. The definitive assessment of the items however, can be made only on the clearance of the items. A concession for tools of trade may be granted to each qualified individual within a family.

PROCEDURES FOR THE CLEARANCE OF UNACCOMPANIED BAGGAGE

Jamaica Customs Agency requires that for the clearance of unaccompanied baggage the follow are required:

- An interview at the Returning Residents Unit of the Customs Agency. **Full declaration of the items must be made.**
- Inspection of the personal and household effects and tools of trade.
- Provision of documentation to have approved Returning Resident status

Once granted there would be the release of the personal and household effects and tools of trade.

IMPORTATION OF MOTOR VEHICLES



Any Jamaican over eighteen (18) years old may import two (2) motor vehicles, whether a motor car and a light commercial unit or two light commercial units or a light commercial vehicle and a regular commercial vehicle. Returning Citizens having used this facility within a current year would not be eligible to import vehicles in the capacity of an individual until three (3) years after the date of importation as a Returning Resident.

NOTE | IMPORTERS MUST FIRST OBTAIN AN IMPORT LICENCE FROM THE TRADE BOARD LIMITED BEFORE SHIPPING ANY VEHICLE or MOTORISED EQUIPMENT. Please consult www.tradeboard.gov.jm for full details.

AGE LIMIT:

- Used vehicles should not be more than five (5) years old for motor cars and six (6) years old for light commercial vehicles (pick-ups, panel vans, SUVs, etc.) at the time of importation.
- Returning Citizens, having gained their status from the Jamaica Customs Agency, are allowed to import motor vehicles (cars and light commercial units) with model year not exceeding ten (10) years. However, these vehicles must have been owned by the importer for a minimum period of six (6) months prior to the date of application for the import licence.
- Approval of licences for motor vehicles that are older than the stipulated age limits will be at the <u>discretion</u> of the Trade Board Limited.
- Classic/Antique: Once a motor vehicle is considered to be a classic car, the importer should submit a recommendation from a registered local classic car club detailing the characteristics of the vehicle that influenced their recommendation prior to the submission of an application to the Trade Board Limited.
- Prospective importers of utility vehicles for agricultural use seeking duty concession MUST FIRST obtain approval through the relevant parish office of the Rural Agricultural Development Agency (RADA) prior to importation. The Trade Board Limited requires evidence of any duty concession granted at the time the application for an import licence is submitted.

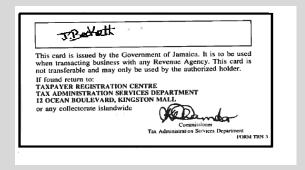
- An Import Licence is required from the Trade Board Limited for the importation of oversized vehicles/heavy-duty trucks, tractors and trailers. The Trade Board's website at www.tradeboard.gov.jm provides details of allowable age at importation for these units. Any application for units over the stipulated age range will be at the discretion of the Trade Board Limited after liaising directly with the Island Traffic Authority (ITA).
- The importation of motor vehicles, which are considered to be in a damaged state or in a salvaged state, is PROHIBITED.
- Vehicles imported from countries in which vehicles are driven on the right-hand side of the road, must be modified to allow the beam of the headlamps to reflect down on the left horizontal plane or up and down on the vertical plane. In addition to the above, importers of buses are also required to do modifications to allow passengers to enter/exit on the curbside of the road.
- Import Licences have a validity of one (1) year, EXCEPT in the case of vehicles close to the age limit, in which case the licence is valid for the remaining portion of the given calendar year.

THE TRADE BOARD WILL NOT ACCEPT RESPONSIBILITY FOR ANY BREACHES CITED BY CUSTOMS IF THE APPLICANT IMPORTS A LICENSABLE ITEM BEFORE OBTAINING A PERMIT.

Applications must be accompanied by the following documents:

- Invoice from the dealer for a new vehicle.
- Certificate of Title/Registration, Invoice or Bill of Sale.
- Certified copies of one (1) form of identification which may be any of the following: Passport (bio-data pages), Driver's licence (both sides) or Voter Identification Card.
- Taxpayer Registration Number (TRN). A photocopy of **both sides** of the card, as below, must be submitted





Applications can be made online using the Trade Board Information System (TBIS). Payment for the application can also be made using this system. Supporting documents such as invoices, bills of sale, titles and cancellation certificates may be emailed or faxed to the Trade Board Limited.

Complete applications (include all the relevant documents) are processed within twenty-four (24) hours or three (3) working days of receipt by the Trade Board Limited. This excludes motor vehicles the age limits of which fall outside of the MVIP and will be therefore be subjected to consideration/discretion by the Trade Board Limited. The Trade Board's website: www.tradeboard.gov.jm provides details on this system.

DOCUMENTATION AND PROCEDURE FOR CLEARANCE

Documents required for clearance include:

- Import Licence
- Title
- Invoice from supplier
- Bill of Lading
- Bill of Sight
- Tax Compliance Certificate (TCC) and Taxpayer Registration Number (TRN)-obtainable from Tax Administration Department.
- Simplified Administrative Document (eSad) This is electronic document on which all the particulars of the motor vehicle/cycle, the name of the importer, shipping information and the Customs duties are recorded. It is completed by the Customs Broker and submitted to Jamaica Customs Agency.
- Only a licenced Customs Broker can clear the vehicle, as individuals are not permitted to do so.

IMPORTATION OF OTHER ITEMS

DOGS & CATS



Effective 14th September 2017, persons **are allowed** to import dogs and cats from countries other than the United Kingdom, based on stipulated guidelines. The new Regulations require that all dogs and cats entering Jamaica **Mus**t be permanently identified with a microchip (ISO Standard 11784 or Annex A Standard 11785) in addition to being vaccinated against rabies.

Persons wishing to import a dog or a cat require a Veterinary Import Permit from the Veterinary Services Division of the Ministry of Industry, Commerce, Agriculture and Fisheries. Please visit the Ministry's website for further details.

http://www.moa.gov.jm/VetServices/Guidelines_Importation_Dogs_Cats_into_Jamaica.php

 PLANTS & PLANT PRODUCTS (GROUND PROVISIONS, FRUITS AND VEGETABLES, SEEDS OR OTHER PLANTING MATERIAL, CRAFT ITEMS, TOOLS, EQUIPMENT)



A **phytosanitary Import Permit** is required for the importation of plants and plant products (fruits and vegetables) and other regulated articles such as wood packaging material, craft items, log and lumber. The Permit must be obtained prior to the importation at a fee. The permit stipulates the condition (s) of entry and other fees may be applicable such as customs and inspection fees upon entry.

Application for a Permit

Register online with the Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF)
 Trade site at www.moa.gov.jm/index.php

- Once approved, apply electronically to Plant Quarantine/Produce Inspection Branch for plant import permit
- Import Permit Applications will be reviewed within 48 hours and the outcome communicated
- Once approved, payment can be made electronically or manually at the Plant Quarantine/Produce Inspection Branch Head Office at 193 Old Hope Road Kingston 6, St. Andrew, Jamaica
- The permit (with the stipulated conditions for entry) must be collected at 193 Old Hope Road or at the Montego Bay Export Complex at the Sangster's International Airport.
- The permit must be sent to the National Plant Protection Organization in the country of origin (export) for certification according to the condition(s) of entry stipulated on the permit.

Documentation and Certification for Clearance of Plant and Plant Products (and Regulated Article)

- Original Import Permit (from Jamaica Plant Quarantine/Produce Inspection Branch)
- Original Phytosanitary Certification (from exporting NPPO)
- Commercial Invoice
- Wood packaging material (wooden pallets, crates,) must treated and certified by the NPPO
- All Plants Must be Bare Root and Soil free
- All Commercial import requires an inspection receipt
- Used tools and equipment must be free of soil, washed and sanitized

Non-Compliance

Any breach of the following could result in detention, confiscation, treatment destruction and or reexport. Any cost associated will be borne by the owner. Please notify the Plant Quarantine Produce Inspection Branch prior to arrival at:

Tel: 876-977-6401/0637 (Head Office) or 876-924-8906 (Kgn) or 876-940-4146 (Mobay).

Email: ppq@micaf.gov.jm

PROHIBITED OR BANNED SUBSTANCES

The importation of equipment and appliances containing chlorofluorocarbons (cfcs) is prohibited. Equipment such as refrigerators, freezers and air-conditioners for domestic, commercial and motor vehicular use may fall in this category. Details of prohibited or banned substances and/or goods may be obtained from the Trade Board Limited.

GENERAL GOODS

Returning Residents should also be aware of the possibility that certain goods might require an import permit or other certification. Therefore, it is advisable to ascertain the status of a particular item from the Trade Board in the event of any doubt.

PENALTIES FOR NON-COMPLIANCE WITH IMPORT REGULATIONS

The law provides for a number of stiff penalties for non-compliance and abuse of the regulations and conditions relating to the concessions for Returning Residents. Penalties include punitive customs duties, fines and confiscation of illegally imported items. For importing a motor vehicle without a valid import permit, the penalty is a fine equivalent to **three (3) times** the value of the vehicle and seizure of the vehicle.

RESTRICTED ITEMS

Below is a list of items for which permits are required. Please note that this is subject to change as items are added or removed periodically by the responsible Ministry, Department or Agency.

Restricted Items	Restricted Items Requirement		Contact Telephone / Website / Email
Meat/Animals	Permit/Certificate	Veterinary Services Division, MICAF	876 977 0637 www.micaf.gov.jm Email:vsdpermits@moa.gov.jm
Red Peas, Rice	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, / Food Storage and Prevention from/of Infestation Division (MICAF)	876 977 0637 www.micaf.gov.jm Email: ppq@micaf.gov.jm
Fruits, Vegetables, Plants & Plant Products	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, MICAF	876 977 0637 <u>www.micaf.gov.jm</u> Email: ppq@micaf.gov.jm
Ground Provisions	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, MICAF	876 977 0637 <u>www.micaf.gov.jm</u> Email: ppq@micaf.gov.jm
Food, Chemicals, Drugs, Cosmetics, Psychotropics, Narcotics & Precursor chemicals, Medical devices, Food additives (Raw material)	Permit	Pharmaceutical and Regulatory Affairs Department (PRAD)/MOH Trade Board (for specific chemicals)	876 633 7145 876-633-7433 Fax: 630 3630 martiny@moh.gov.jm
Explosives& Fireworks	Permit/Licence to Import	Protective Security Unit - MNS Trade Board	876 906 4908 Email: information@mns.gov.jm www.mns.gov.jm 876 967 0507
Firearms and accessories	Permit/Licence to Import	Firearm Licencing Authority/ Jamaica Customs/ MNS/Trade Board	876 927 5158-60/927 6057-9 Email: fla@cwjamaica.com
Swords	Permit/Import Licence	Protective Security Unit – MNS/Trade Board/Jamaica Customs	906-4908 Email: information@mns.gov.jm www.mns.gov.jm 922-5140-8 www.jacustoms.gov.jm

Restricted Items	Requirement	Issuing Agency	Contact Telephone / Website / Email
Sugar	Licence	Trade Board	967 0507
Coconut Derivatives, Oil producing seeds, Edible Oils, Soaps, Nuts- (Peanuts, Almonds, Sunflowers)	Permit	Coconut Industry Board	926-1770 Email: cocindbrd@cwjamaica.com
Motor Vehicles	Licence	Trade Board	967-0507 www.moa.gov.jm/index.php
Alcohol in Bulk	Spirit Pool Permit	Spirit Pool Association	968-4455 Email: spoolas@cwjamaica.com
Human Remains	KSAC Permit	Kingston & St. Andrew Health Dept. MOH	967-1100-1 922-2587
Pesticides	Permit	Pesticides Control Authority	968-1281 <u>pca@cwjamaica.com</u> <u>www.caribpesticide.net</u>
Milk Powder Milk Based products	Licence Permit	Trade Board Diary Development Board	977-0637 www.micaf.gov.jm
Radio (Two-Way)	Licence/Approval	Spectrum Management Authority	967-7948 948 7800 948-5115 Fax: 922-4093 <u>info@sma.gov.jm</u> <u>www.sma.gov.jm</u>

PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) -LOCAL

Requirements for Individuals:

Individuals must submit a completed and signed 'Application for Taxpayer Registration (Individuals)

- FORM 1 along with the following:
 - 1. Passport or Driver's License
 - 2. National ID/Voter's ID, Work ID, School ID, professionally produced certified, passport size photograph or any other photographic ID MUST be used with Birth Certificate (and Marriage Certificate or Deed Poll if applicable)
 - 3. Self-employed persons need to submit their NIS card and If trade name is different from applicant's name the Business Name Registration Certificate is needed

NB. Photographs must be **certified** by one of the following:

- Justice of the Peace,
- Minister of Religion/ Marriage Officer,
- Judge/ Resident Magistrate,
- Attorney-at-Law,

- Member of Parliament,
- Parish Councillor,
- Medical Doctor,
- School Principal,
- Civil Servant (SEG3 and above)
- Police Officer at the rank of Inspector or above.

Photographs must also be certified within the past six months to be acceptable. **Certification** should include the following: "certified to be a true photograph of," name and title of Certifying Officer, Signature of Certifying Officer, date of certification, Official Stamp of certifying officer (*not required for JPs*). **JPs should quote their assigned JP numbers.**

NB. Certified Photographs must be accompanied by a Declaration from the Certifying Official. The address on application must match the address on Declaration by Certifying Official. A blank declaration can be collected from your local Tax Office or be printed from Tax Administration Jamaica's website www.jamaicatax.gov.jm. The completed application can be submitted at any tax office islandwide.

PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) FROM OVERSEAS

Requirements for Individuals:

Individuals must submit a completed and signed 'Application for Taxpayer Registration (Individuals) – FORM 1 which can be accessed from www.jamaicatax.gov.jm with a valid form of identification (ID). Any of the following types of ID may be used:

- Passport
- Driver's Licence

The identification should include the applicant's full name, date of birth, photograph, signature and expiry date.

This application should be signed by the applicant and mailed to the Taxpayer Registration Centre with a valid copy of his/her Passport or Drivers' License notarized by a Notary Public or certified by a Jamaican Consular Officer at the nearest Jamaican High Commission/Embassy or Jamaican Consulate General. The signature made by the applicant on the application for TRN must be identical to the one on the supporting identification.

When the application is received by the Taxpayer Registration Centre, a TRN will be assigned and an email will be sent to the client advising him/her of the TRN assigned.

A letter will then be prepared in approximately two weeks and subsequently mailed to the applicant.

The completed application should be mailed to:

Tax Administration Jamaica Taxpayer Registration Centre Shop 26-27 Ocean Boulevard Kingston Mall Kingston

Telephone numbers:

+876 924-9280, +876 924-9281 or +876 922-3913

1-888-TAX-HELP (local), 1-888-GO-JATAX (USA) Email: taxpayerregistrationcentre@taj.gov.jm

PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) ONLINE

Requirements for Individuals:

To apply for TRN online, visit the TAJ Website www.jamaicatax.gov.jm and log in to the TAJ Web Portal, select the "Apply for a TRN" hyperlink from the e-Services home page and follow the information noted on the default "Instructions" page.

While the application may be submitted online, it is important to note that the application is not complete until all relevant documents have been submitted to one of Tax Administration Jamaica (TAJ)'s offices (Tax Collectorate).

The applicant has the option of sending a letter of authorisation with the application indicating the name of an individual in Jamaica that they would like to collect their TRN card, and the applicant should also indicate on the application form which location is required for the third party to collect the TRN Card. The third party is required to present identification to collect the card from the designated Tax Office within 3 weeks of receipt of application by the Taxpayer Registration Centre.

NATIONAL HOUSING TRUST

The National Housing Trust was established in 1976 to provide affordable housing solutions for its contributors. NHT offers low interest rate loans, which can be used in Jamaica to buy or build a house or buy land for home construction. Jamaicans who reside overseas and who are contributors to the NHT may access home loans, after making at least 104 weeks' (2 years) contribution.

How Much to Contribute

- Employed Jamaicans living overseas contribute 3% of their monthly gross wages.
- Self-employed individuals contribute 3% of net earnings (less business related expenses)
- Employees of Jamaican High Commissions/Embassies contribute 2%.

The Benefits

- A first time homeowner in Jamaica can obtain up to \$4.5 million to buy a house. The contributor may access up to \$5.5 million if he/she is building a house or purchasing a house that is in a development that was completed after September 1, 2015.
- An owner of a Jamaican home who has never received an NHT housing loan may obtain up to \$2.5 million to repair or expand a house. This loan can also be used to purchase a house or lot on the open market or to purchase and install a solar energy system.
- A qualified contributor can obtain up to \$2.5 million to buy a residential lot.
- Loans are offered at 0 to 6 percent interest rates.

Two qualified contributors can borrow from the NHT to buy a single property. You may also access more loan funds from select housing financial institutions and combine this with your NHT loan under the Joint Finance Mortgage programme. These institutions will process your loan application on behalf of the NHT and approve your NHT loan without you attending the NHT's office. The institutions are:

- CIBC First Caribbean International Bank
- JN Bank
- Scotia Jamaica Building Society
- Sagicor Life Jamaica
- Sagicor Bank
- Victoria Mutual Building Society

How to Register to Contribute

Go to http://www.nht.gov.jm/voluntary-contributors-application-form-overseas and download, print and complete the Declaration of Income and the Contributors Questionnaire & CIF forms. Send these along with notarised copies of the documents listed below to the Compliance Department of any NHT office in Jamaica, or email to weecare@nht.gov.jm.

- National Insurance (NIS) and TRN Cards
- Employment/Job letter if you are employed
- Evidence of your estimated weekly, monthly or yearly earnings if you are self-employed
- Valid identification such as driver's licence or passport
- One passport sized photograph
- Proof of address
- The first month's contribution

Do not send original documents. A Notary Public, at a Jamaican Embassy, High Commission or Consulate or a Justice of the Peace in Jamaica should sign all copies.

Alternatively, you may send all the documents and completed forms to a third party, who would submit them to the NHT on your behalf. In this case, send also a notarized letter authorising the third party to act on your behalf.

After your application is processed, you or your representative will be advised on the amount that is approved as your monthly contribution.

When & Where to make your payments

Each month's payment is due by the 14th of the following month.

Payments can be made:

- online at www.nht.gov.jm using a Visa or MasterCard
- using personal or manager's cheque. Cheques may take up to 30 days to clear
- at NHT offices
- through a standing order arrangement with a Jamaican bank

Loan Interest Rates

Interest rates on loans depend on your income at the time of application for the loan. The following are the

Interest Rates for the different Income Bands effective July 1, 2016:

INCOME BAND (WEEKLY)	Disabled Persons	(New) Mortgagors 55 years & older and contributing for a minimum of 10 years	All Other Contributors
Jamaica's Minimum	0%	0%	0%
wage - \$12,000.99			
\$12,001 - \$20,000.99	0%	0%	2%
\$20,001 - \$30,000.99 -	2%	2%	4%
\$30,001 & over	4%	4%	6%

The Loan Interview

Visit www.nht.gov.jm/sites/default/files/Checklistfor all loan types rev. 26May2014.pdf for the checklist of documents you will need for your loan interview.

You may either attend the interview in person or give power of attorney to someone to act on your behalf. If someone is representing you, you would also need to submit a medical report. The form on which the medical report should be completed can be obtained be accessed at www.nht.gov.jm or at any NHT office.

DIRECTORY

Ministry of Foreign Affairs and ForeignTrade

21 Dominica Drive, P.O. Box 624

Kingston 5 Tel: (876) 926 4220-8 Fax: (876) 929 6733 Website: www.mfaft.gov.jm

Diaspora Affairs Department

Email: diaspora.assistant@mfaft.gov.jm

Website: www.mfaft.gov.jm

JAMAICAN OVERSEAS MISSIONS

Jamaican High Commission | ABUJA |

Plot 247 Muhammadu Buhari Way,

Central Area District,

Abuja, Nigeria

Telephone: 011 234 9 780 6809 Email: jamaicanembassy@yahoo.com

Jamaican Embassy | BEIJING |

Jian Guo Men Wai Diplomatic Compound

No 1 Xiu Shui Street Building 6, Room 6-2-72 **Chaoyang District** Beijing, 100600

PEOPLE'S REPUBLIC OF CHINA Telephone: 8610 653 2670 -

1/8610 6532 0667 Fax #: 8610 6532 0669

E-mail: embassy@jamaicagov.cn Website: www.jamaicagov.cn

Jamaican Embassy | BERLIN |

Schmargendorfer Strasse 32

12159 Berlin

Federal Republic of Germany Tel: 011-49-308599450 or 1 Fax: 011-49-3085994540 E-Mail:info@jamador.de

Jamaican Embassy | BRASILIA |

SHIS QL 02, Conjunto 04, Casa 02

CEP 71.610-045 Lago Sul, Brasilia DF

BRAZIL

Telephone: (011 55) 61 2192 9772 Fax: (011 55) 61 2192 9772)

E-mail address: jamaicanembassy.brazil@gmail.com or

embajam@jamaicanembassy.br.com

Jamaica Embassy | BRUSSELS |

Avenue Hansen-Soulie, 77 1040 Brussels, Belgium

Tel: 011 (322) 230-1170 or 011 (322) 230-1317 or 011 (322) 230-4536

Fax: (322) 234 – 6969

Email: emb.jam.brussels@skynet.be or registrar@jamaica-brussel.be

Jamaican Embassy | CARACAS |

Edificio "Los Frailes"

Piso 5, Calle

La Guairita, Urb. Chuao Caracas, VENEZUELA

Tel: 011 (58) 212 991-6055 or 011 (58) 212 991 6133

Fax: 011 (58) 212 991 6055 E-mail:embjaven2@gmail.com

Jamaican Embassy | COLOMBIA |

Avenida 19 No. 108-45

Oficina 304

Santafé de Bogotá, D.C., Colombia Tel: 571-612-3598/3396 or 743 5234

Fax: 571-612-3479

Email: info@embajadadejamaicacol.com /

consulado@embajadadejamaicacol.com (Consular)

Jamaican Embassy | GENEVA |

23 Avenue de France

1202 Geneva

Tel: 011 41 22-908 0767 Fax: 011 41 22-738 4420

Email: info@jamaicamission.ch or consul@jamaicamission.ch

Jamaican Embassy | HAVANA |

Calle 22 No. 503 E/5ta y 7ma Miramar, Playa Ciudad de La Habana

Tel: 011 537-204-2908/204-6959

Fax: 011 537-204-2531

E-Mail: viceconsulembjmcub@gmail.com / visasembjmcub@gmail.com or

studentsembjmcub@gmail.com

Jamaican Embassy | KUWAIT CITY |

Block 8, Street 809 House No. 19 Zahra, Kuwait City KUWAIT

Mailing Address:
P.O. Box 228
Al-Zahra 47453
South Surra, KUWAIT

Tel: 011-965-2524 4261 or 011-965 2524 4264

Fax: 011-965-2524 4136

E-Mail: embjmkwt@gmail.com / ministercounsellor.embjmkwt@gmail.com / <a href="mailto:ministercounsellor.embjmkwt@gmailto:ministercounsello

Jamaican High Commission | LONDON |

1-2 Prince Consort Road London, SW7 2BZ

England

Tel: 011 (44) 207 823 9911 Fax: 011 (44) 207 589 5154 Email: jamhigh@jhcuk.com Website: www.jhcuk.com

Jamaican Embassy | MEXICO CITY |

Paseo de las Palmas 1340 Lomas de Chapultepec Delegación Miguel Hidalgo

C. P. 11000

Tel: 011 52 55 5250-6804 or 55 5250-6806

Fax: 011 52 55 5250-6160

E-Mail: embjamex@gmail.com / counsellor.embjamex@gmail.com

Jamaican High Commission | OTTAWA |

350 Sparks Street, Suite 809 – 8th Floor

Ottawa, Ontario K1R 7S8

Canada

Tel: 1 (613) 233 9311 Fax: 1 (613) 233 0611

Email: executiveassistant@jhcottawa.ca

Website: www.jhcottawa.ca

Jamaican High Commission | PORT OF SPAIN |

2 Newbold Street St Clair, Port of Spain Tel: 1 868-622-4995 Fax: 1 868-622-9043

E-Mail: jamaica@jhcpos.org / counsellor@jhcpos.org

Jamaican High Commission | PRETORIA |

Private Bag X5, Hatfield 0028 3rd Floor, MIB Building 1119 Burnett Street Hatfield, Pretoria SOUTH AFRICA

Tel: 011 27 (0) 12 366 8511 OR 27 12 366 8500

Fax: 011 27 (0) 86 509 6908 Email: info@jhcpretoria.co.za

Jamaican Embassy | SANTO DOMINGO |

Avenida Sarasota No. 36
Edificio Plaza Kury, Suite 304
Ensanche Bella Vista
Santo Domingo
DOMINICAN REPUBLIC
Telephone: 1 809-567-7770

Fax: 809-620-2497

Email:embjamaica@jamaica-rd.com or jamaica@jamaica-rd.com

Jamaican Embassy | TOKYO |

Toranonon Yatsuka Building, 2F 1 - 11 Atago 1 - Chome Minato-Ku Tokyo 105 - 0002 JAPAN

Tel: 011 813-3435-1861 Fax: 011 813-3435-1864 E-mail:mail@jamaicaemb.jp Website: www.jamaicaemb.jp

Jamaican Embassy | WASHINGTON |

1520 New Hampshire Avenue, N.W. Washington, D. C. 20036, USA

Tel: 1 (202) 452 0660 Fax: 1 (202) 452 0081

Email: contactus@jamaicaembassy.org
Website: www.embassyofjamaica.org

Consulates-General

Jamaican Consulate General | MIAMI |

Ingraham Building

25 South East 2nd Avenue, Suite 609

Miami, Florida, 33131, USA Tel: (305) 374 8431-2

Fax: (305) 577 4970

Email: jamconmia@jamaicacgmiami.org Website: www.jamaicacqmiami.org

Jamaican Consulate General, | NEW YORK |

767 Third Avenue, (2nd Floor) New York, NY, 10017, USA Tel: (212) 935 9000 Fax: (212) 935-7507

Email: cg@congenjamaica-ny.org Website: www.congenjamaica-ny.org

Jamaican Consulate General | TORONTO |

303 Eglinton Avenue East Toronto, Ontario M4P 1L3

Tel: 1 (416) 598 3008 1 (416) 698 3035/ 2639

Fax:1 (416) 598 4928

Email: consulgeneral@jcgtoronto.ca or info@jcgtoronto.ca

Website: www.congenjamaicatoronto.com

JAMPRO - TRADE AND INVESTMENT JAMAICA

Jamaica: Kingston

Head Office

18 Trafalgar Road

Kingston 10, Jamaica W.I.

Tel: +1 876 978 7755; 978-3337

Toll Free: +1 877 INVESTJA (468 4352)

Fax: +1 876 946 0090

Email: info@jamprocorp.com

Jamaica: Montego Bay | UGI Building

30 Market Street, 2nd Floor, Montego Bay, St. James

Jamaica W.I.

Tel:: +1 876 952 3420 Fax: +1 876 952 1384

Email: jampromobay@jamprocorp.com Website: www.jamaicatradeandinvest.org **Canada: Toronto**

303 Eglinton Avenue East, 2nd Floor Toronto, Ontario, M4P 1L3, Canada

Tel:: 416-932-2200, 416-598-3008 Ext: 232 & 239

Fax: 416-932-2207 Toll Free: 877-744-2208

Email: jamprocanada@jamprocorp.com

UK: London

JAMPRO/Jamaica Trade Commission

1 Prince Consort Road, London SW7 2BZ, England Tel:: + 44 020 7 584 8894 Fax: + 44 020 7 823 9886

Email: jamprouk@jamprocorp.com

USA: New York

767 Third Avenue East, 2nd Floor New York, N.Y. 10017 Tel:1 (646) 213-0101

Email: jampronewyork@jamprocorp.com

GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES

Ministry of Economic Growth and Job Creation

The Towers 25 Dominica Drive Kingston 5 Tel: (876)926-1590

Fax: (876) 926-4449
Email: info@megic.gov.im
Website: www.mwh.gov.im

Ministry of Finance & the Public Service

30 National Heroes Circle

Kingston 4

Tel: (876) 922 8600-9 Fax: (876) 922 7097

Email: mofps.pr@mof.gov.jm Website: www.mof.gov.jm

Ministry of National Security

Mutual Life Building (North Tower) 2 Oxford Road Kingston 5

Tel: (876) 906 4908-31

Fax: (876) 906 1712 / (876) 906 1715 Email: <u>information@mns.gov.jm</u> Website: <u>www.mns.gov.jm</u>

Passport, Immigration & Citizenship Agency (PICA)

25C Constant Spring Road

Kingston 10

Tel: (876) 906 1497 / (876) 754 5092

Fax: (876) 906 4372 Email: info@pica.gov.jm Website: www.pica.gov.jm

Ministry of Education, Youth and Information

2A National Heroes Circle

Kinaston 4

Toll free: 1(888)991-2070 Tel: (876) 922-1400-1 Website: www.moe.gov.im

Ministry of Health

RKA Building 10-16 Grenada Way, Kingston 5

Tel:(876) 633-8172 / (876) 633-7771

Website: www.moh.gov.jm

Ministry of Industry, Commerce, Agriculture and Fisheries

4 St. Lucia Avenue, Kinaston 5

Tel: (876) 968-7116 Fax: (876) 960-7422

& Hope Gardens, Kingston 6, (876)

9271731 - 8

Email: communications@micaf.gov.jm

Website: www.micaf.gov.jm

Office of the Commissioner of Police

101-103 Old Hope Rd

Kingston 6

Tel: (876) 927-4421 - 4 (876) 926-8793 Fax: (876) 927-7516

Email: ccuops@jcf.gov.jm; <a href="mailto:mailt

Website: www.jcf.gov.jm

Ministry of Labour and Social Security Labour Division

1F North Street, Kingston

Tel: (876) 922-3500-14

Fax: (876) 922-6902 / 922-0996

Social Security Division

14 National Heroes Circle

Kingston 4

Tel: (876) 922-8000-13 Toll Free: 1 888 991-2089 Fax: (876) 922-6902 / 922-0996

Trade Board Limited

Air Jamaica Building

10th Floor

72 Harbour Street,

Kingston

Tel: (876) 967-0507 / (876) 967-0674

Toll free: 1 888 367-8247

Fax: (876) 948-5441 / (876) 948-7486 Email: <u>info@tradeboard.gov.jm</u> Website: <u>www.tradeboard.gov.jm</u>

Ministry of Culture, Gender, Entertainment and Sport

4-6 Trafalgar Road Kingston 5

Tel: (876) 978 5347, 946 9351

Fax: (876) 978 7881

Email: publicrelations@mcges.gov.jm

Website: www.mcges.gov.jm

Ministry of Science, Energy, & Technology

PCJ Building 36 Trafalgar Road Kingston 10 Tel: (876) 929 8990

Fax: (876) 960 1623 Email: info@mset.gov.jm Website: www.mstem.gov.jm

National Housing Trust

4 Park Boulevard Kingston 5 Jamaica

Tel: (876) 929-6500 – 9, 960-4010-23 Toll free (US only) 1-800-858-3219 Customer care: (876)754-7086 Email: wecare@nht.gov.jm Website: www.nht.gov.jm

Ministry of Local Government and Community Development

85 Hagley Park Road Kingston 10

Tel: (876) 754 0992-9 Fax: (876) 754 1021

Email: communications@mlge.gov.jm
Website: Communications@mlge.gov.jm

Rural Agricultural Development Authority (RADA)

Hope Gardens Kingston 6

Tel: (876) 977 1158-62 Fax:(876) 970 4660

Email: executive@rada.gov.jm
Website: www.rada.gov.jm

National Land Agency

8 Ardenne Road Kingston 10

Tel: (876) 750-5263 / (876) 946-5263

Email: <u>asknla@nla.gov.jm</u> Website: <u>www.nla.gov.jm</u>

PUBLIC AND PRIVATE SECTOR AGENCIES

Jamaica Customs Agency |

Returning Residents Unit Customs House, Newport East Marcus Garvey Drive P.O. Box 466

Kingston 15 Tel: (876) 7503005,750 3098 Fax: (876) 922-7600 Email: ru@jacustoms.gov.jm Website: www.jacustoms.gov.jm

Collector of Customs, Montego Bay |

18 B Howard Cooke Boulevard

Revenue Service Centre Building P.O. Box 232 Montego Bay, St. James Tel: (876) 952 3080 Fax: (876) 9792827

Registrar General's Department |

Twickenham Park Spanish Town St. Catherine

Tel:876-749-0550, 876-619-1260 Email: information@rgd.gov.jm Website: www.rgd.gov.jm

Consumer Affairs Commission |

34 Trafalgar Rd Kingston 10

Tel: (876) 906 5425 Fax: (876) 906 7525 Email: info@cac.gov.jm

Website: www.consumeraffairsjamaica.com

Fair Trading Commission |

52 Grenada Crescent

Kingston 5

Tel: (876) 9600120-4 Fax: (876) 9600763 Email: ftc@cwjamaica.com Website:www.jftc.com

Customs Brokers & Freight Forwarders Association of Jamaica |

Unit 1, 14-16 First Street

Kingston 13

Tel: (876) 901 3712, (876) 901 8783 (876) 923 4665

Fax: (876) 937 4779

Email: info@cbffaj.net/cbffaj@gmail.com

Website: www.cbaj.net

Real Estate Board/Commission of Strata Corporations |

1 Surbiton Road Kingston 10

Tel: (876) 9269748/9

Cell: (876) 391 9937 (DIGI) / (876) 312 8971 (LIME)

Fax: (876) 926 0010 Website: www.reb.gov.jm Email: info@reb.gov.jm

Jamaica Public Service Company Limited |

6 Knutsford Boulevard

Kingston 5

Tel: (876) 926 3190 / 1 888 225 5577 Fax: (876) 968 3337 / (876) 926 6710

Email: callips@jpsco.com
Website: www.jpsco.com

National Water Commission

4 Marescaux Road

Kingston 5

Tel: (876) 929 5430 - 5 Toll Free: 1 888 225-5692

Email: <u>customercareservices@nwc.com.jm</u>

Website: www.nwcjamaica.com

RETURNED CITIZENS ASSOCIATIONS

British Jamaican Association

Ms. Jennifer Coleen Speid

President

Cell: (876) 343-8991 (Jamaica) / +44 (0) 7932 910919 (UK)

Email: jennifer@symposiumevents.net

International Returning Residents Association |

Mrs. Marylyn Tapper

President

47E Old Hope Road

Kingston 10

Cell: (876) 314-1729

Email: admin@jamaicareturningresidents.com
Website: www.jamaicareturningresidents.com
Facebook: www.facebook.com/IRRAofJA

Jamaica Association for the Re-Settlement of Returning Residents |

Mr. Percival Latouche

President

3 Cargill Avenue

Kingston 10

Suite No. 8

Telephone: (876) 754 3790, 925 7277

Cell: (876) 352 2509

Email:info@ja-arr.com / latouche.percival@gmail.com

Website: www.ja-rrr.com

National Association of Returned Citizens |

Mrs. Gertrude Thelwell

President Santa Cruz PO St. Elizabeth.

Tel: (876) 966 2304/877 3325

Email: mailto:nbthelwell@yahoo.com

<u>APPENDIX</u>

Allowances for Duty Free ImportationFor Long Term Returning Residents Personal & Household Effects

QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
6	Bedside Tables Lamps for Bedside Tables	1each	Component Set (including Compact Disc Player)
4	Verandah Chairs		Ornamental Telephone
	Bedroom Chairs		Telephone Answering Machine
	Hassocks		Video Camera/Camcorder Microwave Oven
3	Rugs Wall paintings		Stove (Gas or Electric)
"	Lamps for Dressers		Refrigerator
	Dressers		Dish Washer
	Clothes Hampers		Washing Machine
2	Clothes Iron		Dryer
	Bathroom Scales		Kitchen Table
	Fans (Ceiling or Standing)		Deep Freezer
	Chandeliers		Water Heater
	Shelf Units (Bathroom)		Air Conditioning Unit
	Wall Clocks		Living Room Set
	End Tables		Coffee Table
	Canister Sets		Couch
	Portable Radios/Tape Recorders		Curio/Display Cabinet
	Television Sets		Whatnot
	Video Recorders		Breakfront Sofa Bed
	Kitchen Stools		Piano or Organ
	Wardrobes Chest of Drawers		Dining Room Set (<i>Table & Chairs</i>)
	Chest of Diawers		Side Board
			Liquor Trolley
			Patio Set
			Lounge Chair
			Nest of Tables
			Desk
			Chair
			Bookcase
			Typewriter and Stand
			Filing Cabinet
			Safe
			Personal Computer & Computer Stand
			Printer & Printer Stand
			Recliner
			Step-on Stand
			Sewing Machine
			Serger Ironing Board
			Iloning board

QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
QUANTITY 1 each	Lawn Mower (not including type which can be driven) Generator Floor Polisher Vacuum Cleaner Mirror Barbecue Grill Water Pump Ladder Hot Plate Baby Crib Play Pen High Chair Rocking Chair Bicycle Fish Tank Toaster Hair Dryer Blow Dryer Pressure Cooker Blender Food Processor	QUANTITY	DESCRIPTION 1 King-size or Queen-sizeBedand2 Double BedsOr4 Single Bedsor Double Beds
	Coffee Maker Percolator Electric Can Opener Can Cutter (non-electric) Kitchen Scale Electric Juicer Electric Knife Electric Kitchen Saw		
1 each	Other small electrical appliances for domestic use	A reasonable quantity	Carpets and Carpet Underlay Drapes Blinds Cutlery Chinaware Crystal Household Linen Pots & Pans Exercise equipment for use at home Garden Tools Musical Instruments Household Repair Tools

Allowances for Duty Free Importation For Students

QUANTITY	DESCRIPTION	
A reasonable quantity	Used household effects	
	Musical Instruments	
1 each	Television Set	
	Video Recorder	
	Component Set (including CD Player)	
	Personal Computer	
	Personal Computer Stand	
	Printer	
	Printer Stand	

APPENDIX B

Rates of Custom Duty Personal and Household Effects

The following rates of Customs Duty are provided as a guide to the amount payable in the event that you wish to bring in more than the quantity allowed for duty-free importation of Household and Personal Effects by a Returning Resident.**ID = Import Duty**

DESCRIPTION	RATES OF DUTY (INCL. GCT)	OTHER FEES-STANDARD COMPLIANCE FEE (SCF) ENVIRONMENTAL LEVY (ENVL), CUSTOMS ADMIN FEE (CAF) (%)	TOTAL DUTIES AND FEE		AND FEES
	Import Duty %	GCT %	SCT %	ENVL %	Aggregate Duty %
Personal Computers		16.5	0.3	0.5	17.43
Printers		16.5	0.3	0.5	17.43
Electric knives	20	16.5	0.3	0.5	40.73
Electric kitchen saws	20	16.5	0.3	0.5	40.73
Lawn mowers (not type driven)	5	16.5		0.5	17.43
Generators		16.5	0.3	0.5	17.43
Water Pump - Hand pump		16.5	0.3	0.5	17.43
-water pump for motor car	20	16.5	0.3	0.5	40.73
Garden Tools (eg. Plastic shovels)		16.5	0.3	0.5	17.43
Household repair tools		16.5	0.3	0.5	17.43
Typewriters		16.5		0.5	17
Typewriter and stands		16.5		0.5	17
Facsimile machine Sewing machine		16.5		0.5	17
Sergers		16.5		0.5	17
Ornamental telephones	5	16.5	0.3	0.5	23.25
Telephone answering machines	20	16.5	0.3	0.5	40.73
Musical instruments (guitar, violin, pianos, organs except steel band instruments	10	16.5	0.3	0.5	29.08
Safes		16.5	0.3	0.5	17.43
Filing cabinet	10	16.5	0.3	0.5	29.08
Exercise equipment (for home use)	10	16.5	0.3	0.5	29.08
Television sets (below 32")	20	16.5	0.3	0.5	40.73
Television sets (32" and above)	20	16.5	0.3	0.5	40.73
Components sets (incl. CD players)	20	16.5	0.3	0.5	40.73
Portable radios	20	16.5	0.3	0.5	40.73
Tape recorders	20	16.5	0.3	0.5	40.73
Video cameras/camcorders	20	16.5	0.3	0.5	40.73
Microwave ovens	20	16.5	0.3	0.5	40.73
Stoves (Gas or electric)	20	16.5	0.3	0.5	40.73
Refrigerator/	20	16.5	0.3	0.5	40.73
Freezer	20	16.5	0.3	0.5	40.73
Dishwashers	20	16.5	0.3	0.5	40.73
Washing machines	20	16.5	0.3	0.5	40.73

DESCRIPTION	RATES OF DUTY (INCL. GCT)	OTHER FEES-STANDARD COMPLIANCE FEE (SCF) ENVIRONMENTAL LEVY (ENVL), CUSTOMS ADMIN FEE (CAF) (%)	TOTAL DUTIES AND FEES		AND FEES
	Import Duty %	GCT %	SCT %	ENVL %	Aggregate Duty %
Dryers	20	16.5	0.3	0.5	40.73
Kitchen tables	20	16.5	0.3	0.5	40.73
Coffee tables	20	16.5	0.3	0.5	40.73
Couches	20	16.5	0.3	0.5	40.73
Display/curio	20	16.5	0.3	0.5	40.73
Cabinet (whatnots)	20	16.5	0.3	0.5	40.73
Breakfronts	20	16.5	0.3	0.5	40.73
Sofa beds	20	16.5	0.3	0.5	40.73
Hassocks	20	16.5	0.3	0.5	40.73
Dining rooms sets					
(tables and chairs)	20	16.5	0.3	0.5	40.73
Side boards	20	16.5	0.3	0.5	40.73
Liquor trolleys	20	16.5	0.3	0.5	40.73
Verandah chairs	20	16.5	0.3	0.5	40.73
Lounge chairs	20	16.5	0.3	05	40.73
Nest of tables	20	16.5	0.3	0.5	40.73
Patio sets	20	16.5	0.3	0.5	40.73
Desk and chairs	20	16.5	0.3	0.5	40.73
Book cases	20	16.5	0.3	0.5	40.73
Recliners	20	16.5	0.3	0.5	40.73
Step-on-stands					
Typewriter stands	20	16.5	0.3	0.5	40.73
Computer stands	20	16.5	0.3	0.5	40.73
Printers		16.5	0.3	0.5	17.43
Carpets and under Layers	20	16.5	0.3	0.5	40.73
Drapes	20	16.5	0.3	0.5	40.73
Blinds – Plastics -steel - roller blinds of wood - other wooden blinds	20	16.5	0.3	0.5	40.73
Cutlery – of precious Metal (sliver, gold)	20	16.5	0.3	0.5	40.73
Ceramics	20	16.5	0.3	0.5	40.73
Chinaware	20	16.5	0.3	0.5	40.73
Glassware	20	16.5	0.3	0.5	40.73
Crystal ware – drinking glass	20	16.5	0.3	0.5	40.73
of crystal lead Household Linen	20	16.5	0.3	0.5	40.73
	20	16.5	0.3	0.5	40.73
Pots and pans Wall paintings and other			0.3	0.5	40.73
works of art	20	16.5	0.3	0.5	40.73
Ironings Boards	20	16.5	0.3	0.5	40.73
Clothes Hamper	20	16.5	0.3	0.5	40.73
Fans (Ceiling)	20	16.5	0.3	0.5	40.73
Mirrors – framed	5	16.5	0.3	0.5	23.25
-Unframed	15	16.5	0.3	0.5	34.90
Barbeque Grills	20	16.5	0.3	0.5	40.73
Ladders Wood/Steel	20	16.5	0.3	0.5	40.73
Clothes Irons	20	16.5	0.3	0.5	40.73
Hair/Blow Dryers	20	16.5	0.3	0.5	40.73
Pressure Cookers	20	16.5	0.3	0.5	40.73
Blenders	20	16.5	0.3	0.5	40.73

DESCRIPTION	RATES OF DUTY (INCL. GCT)	OTHER FEES-STANDARD COMPLIANCE FEE (SCF) ENVIRONMENTAL LEVY (ENVL), CUSTOMS ADMIN FEE (CAF) (%)	TOTAL DUTIES AND FEES		AND FEES
	Import Duty %	GCT %	SCT %	ENVL %	Aggregate Duty %
Food Processors	20	16.5	0.3	0.5	40.73
Percolators/Coffee Makers	20	16.5	0.3	0.5	40.73
Canisters	20	16.5	0.3	0.5	40.73
Electric/Can Openers	20	16.5	0.3	0.5	40.73
Kitchen Scales	20	16.5	0.3	0.5	40.73
Wall Clocks	20	16.5	0.3	0.5	40.73
Video Recorders	20	16.5	0.3	0.5	40.73
Shelf Units	20	16.5	0.3	0.5	40.73
Rugs	20	16.5	0.3	0.5	40.73
Chandeliers	20	16.5	0.3	0.5	40.73
Baby Cribs	20	16.5	0.3	0.5	40.73
Bathroom Scales	-	16.5	0.3	0.5	17.43
Play Pens	20	16.5	0.3	0.5	40.73
High Chairs	20	16.5	0.3	0.5	40.73
Rocking Chairs	20	16.5	0.3	0.5	40.73
Bicycles	5	16.5	0.3	0.5	23.25
Fish Tanks	20	16.5	0.3	0.5	40.73
Toasters	20	16.5	0.3	0.5	40.73
Floor Polishers	20	16.5	0.3	0.5	40.73
Vacuum Cleaners	20	16.5	0.3	0.5	40.73

MOTOR VEHICLE RATES 30th April 2018

INDIVIDUAL IMPORTERS

GAS: Motor cars, Station wagons, Estate cars, Limousines, Range Rover, SUV & Vehicles of Similar Construction

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
1000 cc and Below	54%	20%	10%	16.5%
Exceeding 1000 cc but NOT Exceeding 2000 cc	68%	20%	20%	16.5%
Exceeding 2000 cc but NOT Exceeding 3500 cc	82%	20%	30%	16.5%
Exceeding 3500 cc	82%	20%	30%	16.5%

GAS: Buses

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
All Passenger Seats	61%	10%	25%	16.5%

GAS: Imported by Franchise Holders Licensed for use as Public Passenger Transport

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
10-14 Passenger Seats	41%	10%	10%	16.5%
15-24 Passenger Seats	35%	10%	5%	16.5%
25 and over Passenger Seats	11%	10%	0%	0.0%

GAS: Vans, Trucks, Hearses

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Panel Vans/Window Vans, NOT Exceeding 2032 KG.	61%	10%	25%	16.5%
Panel Vans/Window Vans, Exceeding 2032 KG.	35%	10%	5%	16.5%
Trucks NOT Exceeding 2000 KG.	41%	10%	10%	16.5%
Trucks Exceeding 2000 KG.	35%	10%	5%	16.5%
Hearses Exceeding 2032 KG	90%	30%	25%	16.5%
Hearse NOT Exceeding 2032 KG.	97%	30%	30%	16.5%

GAS: Pick Ups

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Compact Pickup Under 1850				
KG Unladen Weight	40%	20%	0%	16.5%
Pickup 1851-2200 KG Unladen				
Weight	68%	20%	20%	16.5%
Pickup Over 2200 KG Unladen				
Weight	96%	20%	40%	16.5%

GAS: Tractor Heads and Special Purpose Vehicles

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Special Purpose Vehicles	34%	0%	15%	16.5%
Tractor Heads	29%	0%	10%	16.5%

Energy Efficient Vehicles

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Hybrid	40%	20%	0%	16.5%
Electric Vehicle	52%	30%	0%	0%

Motor Cycles

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Cycles 300 cc and Over	41%	20%	0%	16.5%
Cycles 0-299 cc	29%	10%	0%	16.5%

<u>DIESEL</u>: Motor cars, Station wagons, Estate cars, Limousines, Range Rover, SUV & Vehicles of Similar Construction

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
1000 cc and Below	40%	20%	0%	16.5%
Exceeding 1000 cc but NOT				
Exceeding 2000 cc	54%	20%	10%	16.5%
Exceeding 2000 cc but NOT				
Exceeding 2200 cc	54%	20%	10%	16.5%
Exceeding 2200 cc but not	68%	20%	20%	16.5%
exceeding 3500 cc				
Exceeding 3500 cc	68%	20%	20%	16.5%

DIESEL: Buses

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
All Passenger Seats	48%	10%	15%	16.5%

DIESEL: Imported by Franchise Holders Licensed for use as Public Passenger Transport

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
10-14 Passenger Seats	29%	10%	0%	16.5%
15-24 Passenger Seats	29	10%	0%	16.5%
25 and over Passenger Seats	11%	10%	0%	0.0%

DIESEL: Vans, Trucks, Hearses

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Panel Vans/Window Vans,				
NOT Exceeding 2032 KG.	48%	10%	15%	16.5%
Panel Vans/Window Vans,				
Exceeding 2032 KG.	35%	10%	5%	16.5%
Trucks NOT Exceeding 2000				
KG.	35%	10%	5%	16.5%
Trucks Exceeding 2000 KG.	29%	10%	0%	16.5%
Hearses Exceeding 2032 KG	67%	30%	10%	16.5%
Hearse NOT Exceeding 2032				
KG.	67%	30%	10%	16.5%

DIESEL: Pick Ups

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Compact Pickup Under 1850				
KG Unladen Weight	40%	20%	0%	16.5%
Pickup 1851-2200 KG Unladen				
Weight	54%	20%	10%	16.5%
Pickup Over 2200 KG Unladen				
Weight	82%	20%	30%	16.5%

DIESEL: Tractor Heads and Special Purpose Vehicles

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Special Purpose Vehicles	34%	0%	15%	16.5%
Tractor Heads	17%	0%	0%	16.5%

Note: Customs administrative fee for new vehicles is JMD \$64,075.00 and used vehicles is JMD\$ 66,987.50

Revised 21st September 2018