

VOLUME 6

SECTION 13

CUSTOMS

Taxpayer Assistance and Information

**The Responsibility of
The Customs Department
Myers Warf
Newport East
Kingston 5**

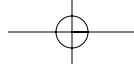
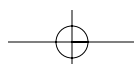
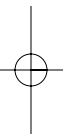
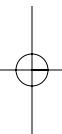
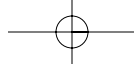


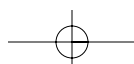
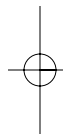
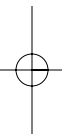
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CHAPTER I

BACKGROUND

1.0 CUSTOMS DEPARTMENT

The Customs Department, otherwise called Jamaica Customs, is a part of the Tax Administration Directorate (TAD) which is an agency of the Ministry of Finance and Planning. The Directorate comprises five departments:

- i Inland Revenue Department (IRD)
- ii Taxpayer Audit and Assessment Department (TAAD)
- iii Taxpayers Appeals Department (TAD)
- iv Tax Administration Services Department (TASD) and the
- v Customs Department

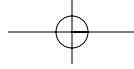
1.1 LEGISLATION

The Customs Department is governed by the Customs Act and Regulation and is also required to deal with some aspects of over one hundred other Acts, some of which are the Hotel Incentive Act, the Bauxite and Alumina Industries (Encouragement) Act, Petroleum Refining Industry (Encouragement) Act and the Tourist (Duty-Free) Shopping System Act.

1.2 ROLE OF THE DEPARTMENT

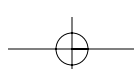
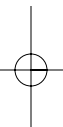
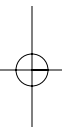
The customs department is responsible for the following:

- i The collection of customs Duties and all other relevant taxes on imports.
- ii Combating drug trafficking and enforcing prohibitions and restrictions of other imports and exports .
- iii Facilitating trade in relevant operations while protecting the industrial and commercial activities of the nation from unfair competition.
- iv Performing agency functions for organizations such as the Trade Board and Ministries of Health and National Security in the overall interest, protection and general welfare of the nation.
- v Performing agency functions for organizations such as the Trade



Board and Ministries of Health and Labour and National Security in the overall interest, protection and general welfare of the nation.

- vi **Examining baggage and cargo to prevent the entry of prohibited and illegal items as well as illegal entry of legal items.**



CHAPTER 2

DUTIES, TAXES AND FEES ON IMPORTED ITEMS COLLECTED BY CUSTOMS

2.0 TYPES OF DUTIES

There are five types of duties and taxes collected by Customs. These are:

- i Import Duty
- ii Stamp Duty
- iii Additional Stamp Duty
- iv General Consumption Tax (GCT)
- v Special Consumption Tax (SCT)

2.0.1 Import Duty Otherwise Called 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

2.0.2 Stamp Duty

Postage Stamps amounting to the value of Jamaican Five Dollars (\$5) must be affixed on 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.

2.0.3 Additional Stamp Duty

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.

2.0.4 General Consumption Tax (GCT) and Special Consumption Tax (SCT)

The following should be noted about these taxes.

- i The General Consumption Tax Act provides for two main types of

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

- ii 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.
- iii 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.
- iv SCT is payable on a few items. These are alcoholic beverages, most tobacco products and some petroleum products.
- v Most items attract only GCT, while some attract both GCT and SCT.

2.0.5 Customs User Fee (CUF)

The Customs User Fee is applicable to all imports and is calculated on the CIF value of the goods being imported.

2.1 WHERE ARE DUTIES AND TAXES ON IMPORTED GOODS PAID?

Duties and taxes must be paid to a Customs Cashier at the Custom House or at each clearance point, e.g., wharf or airport. Duties and taxes on imported postal packages must be paid at the Post Office. The duties and taxes on goods requiring a prescribed Import Entry are paid at the Custom House and the services of a licensed Customs Broker should be used to undertake this task. Goods, which have CIF value of the Jamaican equivalent to United States Five Thousand Dollars (US\$5,000) or less, may be cleared without the services of a licensed Customs Broker.

N.B. Jamaican Customs Duties are collected in Jamaica only by the Jamaica Customs Department, the Post & Telegraph Department and from time to time by the Inland Revenue Department.

2.1.1 Cost, Insurance and Freight (CIF)

- i **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)

ii 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 in the event of the loss or damage of the goods.
- Even if no insurance charges were paid when the goods were being freighted to Jamaica, an insurance charge is still applicable for valuation purposes.
- The insurance charge, for goods arriving by sea, 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., $150 \times \frac{3}{200} = \text{US\$}2.25$.
- Total c.i.f. therefore is $\$100 + \$50 + \$2.25 = \text{US\$}152.25$.
- The insurance applicable for shipments arriving by air is 1% of the total of the Cost and Freight.

iii 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.

2.2 COMMERCIAL GOODS

These can be any goods in quantities, which appear to be more than the normal or usual amount required by an individual for personal use. Goods intended for business trade or other commercial activities are regarded as commercial. These goods normally require the services of a licensed Customs Broker for import clearance or for export. Goods representing a CIF value of the Jamaican equivalent to the United States Five Thousand Dollars (US\$ 5,000.00) or more, must be cleared by a licensed Customs Broker.

2.3 VALUATION OF GOODS

Under section 19 of the Customs Act, “**a duty of Customs is chargeable on the value of the imported goods at the time of importation. This duty is charged on the CIF (Cost, Insurance and Freight) value of the goods, when converted into Jamaican currency**”. For example, if CIF = US\$100 (US\$1 to J\$65) then total CIF = J\$6,500.

2.3.1 WTO Valuation Agreement

The WTO Valuation Agreement was implemented in Jamaica on June 3, 2002 and is only applicable to commercial goods. Under this agreement there are six (6) methods of valuing goods. These are:

- i Transaction value method. (Primary method of valuation).
- ii Transaction value of identical goods.
- iii Transaction value of similar goods.
- iv Deductive value method.
- v Computed value method.
- vi Fallback method.

2.3.2 The Value Declaration forms used are the C84 and C85.

The form C84 is used when the Transaction value method (method I) is being used and the form C85 is used when another method of valuation is being used.

2.3.3 Transaction Value

The following should be noted with respect to the Transaction Value:

- i This is the price actually paid or payable for the imported goods when sold for export to Jamaica. Price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made as a condition of the sale by the buyer to or for the benefit of the seller or paid by the buyer to a third party to satisfy an obligation of the seller.
- ii The importer must satisfy Customs as to the truth or accuracy of their values. It is a breach of Section 209 of the Customs Act to make a false declaration. The penalty for such a breach is Jamaican \$500,000.00 or three times the value of the goods, which ever is

greater.

- iii If the importer does not possess a proper invoice for commercial goods that have been imported, a Bill of Sight (Form C24B) would then be prepared and submitted by the importer to the Valuation Division for processing, along with evidence of value for the goods imported.

Please Note. Customs has the right to doubt or question the truth or accuracy of any document, statement or information provided by the importer. If the Importer is not able to substantiate the value to Customs, Customs under the law has the right to reject the Transaction value presented by the importer and value the goods using one of the other methods of valuation.

2.4 PROCESSING FEES

Processing Fees were introduced on June 1, 1999. They are required for the processing of certain documents submitted to the Customs Department. These are:

2.4.1 Documents/Forms

- | | | |
|------|------|---|
| i | C7 | Application to load or unload cargo at a Sufferance Wharf |
| ii | C15 | Application to amend report |
| iii | C24A | Provisional entry |
| iv | C24B | Bill of Sight |
| v | C25 | Request to import goods for temporary use |
| vi | C26 | Application to remove goods under bond prior to entry |
| vii | C27 | Unaccompanied baggage declaration |
| viii | C32 | Request to repack warehouse goods |
| ix | C33 | Application to remove goods for re-warehousing |
| x | C36 | Transshipment-shipment shipping bill |
| xi | C43 | Permit to export goods for subsequent re-importation |
| xii | C78 | Import entry |
| xiii | C79 | Import entry |
| xiv | C82 | Shipping bill for export |
| xv | C83 | Import entry |
| xvi | C78X | Import entry, which will replace the form C79. |

2.4.2 Containers

In addition to the above, a fee of three thousand five hundred dollars (\$3,500.00) becomes payable for containers released for site examination i.e. the examination of containers at the Importers' premises.

2.4.3 Standard Compliance Fees (CUF)

This is a fee of 0.3% collected on behalf of the Bureau of Standard (SCT). SCF is calculated on the CIF value

2.5 PERSONS TRAVELLING IN-LAND ON INTERNATIONAL FLIGHTS

Persons traveling on international flights are required by law to complete a Customs Declaration Form (C5) for presentation to the Customs Officer at the port of disembarkation.

Considering the fact that there is an intermingling of the international and intra island passengers, Customs has deemed this process as necessary. Completing the C5 is a way of holding passengers accountable for the items in their possession.

CHAPTER 3

PROCEDURE FOR CLEARANCE OF PASSENGERS' BAGGAGE

3.0 PROCEDURES

Passengers arriving on an aircraft/ship, will find the following information useful. For speedy processing through the Customs Hall, please note the following and be guided accordingly:

- i The terms “Accompanied Baggage” and “Unaccompanied Baggage” mean the following:
 - **“Accompanied Baggage”** – those pieces of checked baggage, which actually came on the aircraft with a passenger, including their hand baggage.
 - **“Unaccompanied Baggage”** – those pieces of baggage which have been sent as cargo.
- ii Obtain Customs Declaration form – C5 from the flight attendant;
- iii Passengers should read all instructions carefully then complete the C5 form. The section for accompanied baggage should not be completed until the amount of baggage which actually arrived is known, that is, not until the passenger is inside the Customs Baggage Hall, collected their baggage and are about to join the line for Customs examination of the baggage.
- iv Declare all goods acquired abroad.
- v Some goods may be grouped together as miscellaneous if the values are relatively small;
- v Present the C5 along with other travel documents to the Immigration Officer who will stamp the C5 and return same to the passenger
- vi The “Nothing to Declare” line – Green Line persons should enter this line only if:
 - they have read, completed and signed the form C5;

- they are not importing any items in excess of their duty-free allowances; (please see chapter 4 for duty free allowances).
- they are not importing any restricted or prohibited items.
- Passengers should not enter this “line” if they have goods to declare as there are severe penalties attached to Customs offences.
- Where there is any doubt persons should join the regular passenger processing line.
- N.B. Passengers with unaccompanied baggage should advise the Customs Officer who examines their baggage. They should request from the officer the “Unaccompanied Baggage Declaration Form – C27 otherwise called the “PD” – Passenger Declaration”. This is a yellow form.

3.1 HOW TO COMPLETE THE UNACCOMPANIED BAGGAGE DECLARATION FORM (C27)

- i Read the document carefully and take careful note of the information on the back of the form.
- ii Complete the form and have it signed by the Customs Officer who examines and releases the baggage.
- iii Present this form along with proper identification and other relevant documents to the Customs Officer on duty at the clearance point when the unaccompanied baggage has arrived.

Some goods are prohibited while some are restricted and require a permit, certificate or licence prior to importation. Below is a list of some of these goods.

3.2 PROHIBITED ITEMS:

The following are prohibited items

- 3.2.1** Coins – base or counterfeit coin of any country.
- 3.2.2** Indecent and obscene prints, paintings, photographs, cinematography 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.

3.2.2 Publications and periodicals as follows:

- i) All publications of de Laurence Scott and Company of Chicago in the United States of America relating to divination, magic, occultism or supernatural arts.
- ii) All publications of the Red Star Publishing Company of Chicago in the United States of America relating to divination, magic, occultism or supernatural arts.

3.3 RESTRICTED ITEMS:

Restricted Items	Requirement	Issuing/Agency	Telephone #
Meat	Certificate	Ministry of Agriculture Veterinary Division	977-2489,977-2492
Ground Provisions	Phyto Sanitary Certificate	Ministry of Agriculture Plant Quarantine Division	977-0637,977-6401, 977-6992
Fruits & Vegetables and some food items such as rice	Phyto Sanitary Certificate	Ministry of Agriculture Plant Quarantine Division	977-0637,977-6401, 977-6992
Pharmaceuticals, Chemical, Herbal Teas	Permit	Ministry of Health, Pharmaceutical and Regulatory Affairs Department	922-6084 967-1100-4
Firearms	Permit/Licence to Import	Police/ Commissioner of Customs/Trade Board	927-4421,922-5140- 8 926-3130
Used Tyres	Certificate	Bureau of Standards	926-3140-6
Radios (two-way)	Permit	Spectrum Management Authority	929-8550,9298520
Coconut derivatives, Oil producing seeds, edible oils, detergents (liquid or solid form)	Permit	Coconut Industry Board 18 Waterloo Road Kingston 10	926-1770
Motor Vehicle, explosives	Licence	Trade Board	969-0883,969-3184
Alcohol in bulk, sugar	Spirit Pool Permit	Spirits Pool Association	968-4455
Human Remains	Permit	Kingston and St. Andrew Health Department 5 Marescaux Rd. Kgn 5	926-4437
Pesticides	Permit	Pesticides Control Authority	967-1281

3.4 CAUTION

- i All persons are advised that they should not carry any package for any one not known to them but, if this is done, make sure that they know what is inside the package.
- ii Persons should not seek or accept advice from unauthorized persons, who may misinform them.
- iii Persons should not attempt to import or export illicit drugs, e.g., cocaine, marijuana, ganja, heroin, crack.

Please notify the Customs Officer of any one suspected of importing or exporting illicit drugs.

CHAPTER 4

DUTY FREE ALLOWANCE FOR PASSENGERS

4.0 PASSENGER ALLOWANCES

The Customs Tariff allows for each passenger to receive duty concessions in respect of the following:

- i Instruments and tools to be used for the purpose of their profession, trade, occupation or employment, provided that the items have been in the passengers' possession and bonafide use for a reasonable period;
- ii Tobacco and some potable articles including wines and spirits in the baggage or on the person which they might reasonably be expected to carry with them for personal use, in such quantities as the Commissioner may from time to time approve;

4.0.1 Additional Duty Concessions

A passenger who is eighteen (18) years or older and who is the holder of a Jamaican passport or is ordinarily resident in Jamaica is entitled to additional duty concession in respect of other personal or household effects not specified in (i) or (ii) above which the customs officer is satisfied are not imported for sale or commercial exchange and do not exceed US\$500 in total value.

4.1 WHAT ARE PERSONAL AND HOUSEHOLD EFFECTS?

4.1.1 Personal effects are those items, which are:

- i worn on the body, that is, wearing apparel and articles of personal adornment;
- ii basic to the individual, for example, toilet requisites and medication.

4.1.2 Household Effects:

Those items basic to the home, for example, furniture, television, radio,

stove, refrigerator, admitted as such by the Commissioner of Customs.

Personal and household goods that are not in commercial quantities and some other items may be cleared without the services of a licensed Customs Broker.

4.2 RETURNING RESIDENTS

Returning residents who satisfy the undermentioned conditions would be eligible for additional duty concessions in respect of personal and household effects and/or tools of trade.

- i a Jamaican national who has attained the age of eighteen (18) years;
- ii have been resident overseas for not less than three (3) consecutive years and
- iii returning to Jamaica to reside permanently.

4.2.1 Special Cases

- i Returning non-Jamaican spouses or persons who qualify as returning residents will be afforded the same concession as their Jamaican partners.
- ii Returning students who have attained the age of eighteen (18) years and who have studied abroad for more than one (1) year but less than three (3) consecutive years will qualify for concessions in respect of tools of trade and some personal and household effects.
- iii Jamaicans who gave up their citizenship (and can provide proof of their previous status) and who return home will be granted the status of Returning Resident with the attendant benefits.

4.3 IMPORTANT CONTACT INFORMATION

Persons intending to return to Jamaica to reside permanently, should contact:

- i The Jamaicans Overseas Department at the Ministry of Foreign Affairs and Foreign Trade or any of the Jamaican Embassies, High Commissions or Consulates in foreign countries in order to obtain a copy of the Returning Residents Information Pack. The Jamaicans Overseas Department can be contacted as follows:

Telephone: 926-4220-8
Email: jodmfaja@cwjamaica.com
Website: www.skillsreturn.gov.jm

4.4 ELIGIBILITY FOR CONCESSIONS

Eligibility for concessions as a Returning Resident is established by the Customs Department. This must be done after the returning resident's arrival in Jamaica and before he/she begins the process of clearing personal and household effects and/or tools of trade.

All goods should be imported within six (6) months before or after the arrival in Jamaica of the Returning Resident.

Returning Residents can call or visit the Returning Resident's Unit at:

**Customs Head Office
Newport East
Kingston 15;
Telephone: (876) 922-5140-9 or 967-4033
For Customer Service: (876) 922-7618**

4.5 ESTABLISHING ELIGIBILITY FOR DUTY CONCESSIONS

Returning residents can obtain from the above mentioned Unit the list of items to which they are entitled. In order to establish eligibility for duty concessions, returning residents will be required to submit:

- passport;
- such documentary evidence as may substantiate permanent residence outside of Jamaica for not less than three (3) consecutive years. Note that short visits to Jamaica for vacations, et cetera will not affect eligibility;
- such documentary evidence as may substantiate the intention to re-establish permanent residence in Jamaica;
- in the case of students, they will also have to provide a letter from the university, college or educational institution attended, confirming the duration of the course of study or time spent at that institution; and

- the Unaccompanied Baggage Declaration Form (C27) which is received at the airport/seaport on arrival in Jamaica.

4.5 DOCUMENTARY EVIDENCE TO PROVE RETURNING RESIDENT STATUS MAY INCLUDE ONE OF THE FOLLOWING: - BUT IS NOT LIMITED TO:

4.6.1 From Abroad

- i Letter of Separation from employer.
- ii Last three (3) years tax returns.
- iii Pay stubs, W 2, P.45.
- iv Evidence of bills honoured while residing abroad.
- v Copy of retirement papers/Pension Advice.
- vi Evidence of the Disposal of Property owned.
- vii Copy of Sale of Agreement.

4.6.2 In Jamaica

- i New/ Old Passport in addition to one of the following
- ii Evidence of property acquired
- iii Copy of Light Bill.
- iv Copy of Water Bill.
- v Tax Receipt.
- vi Lease Agreement
- vii Letter from prospective employer.
- viii Evidence of employment contract

4.6.3 For Students Returning

- i Letter from Institution attended.
- ii Copy of I-20 ID (Student).
- iii Copy of Transcript.

CHAPTER 5

PROCEDURE FOR CLEARANCE OF INCOMING CARGO

5.0 BY SEA FREIGHT

When shipping goods from abroad, persons should make sure that:

- i they obtain shipping documents from the shipping agent abroad; and
- ii they know the freight agent in Jamaica who is responsible for receiving and/or handling the goods when they arrive.

5.0.1 Passengers (including Returning Residents) with unaccompanied baggage:

- i The shipping documents should be taken to the Freight Agent in Jamaica and the Bill of lading obtained for the clearance of the goods after having paid to the agent the necessary fees for handling the goods and documents.
- ii If the goods are personal and household effects do not exceed a c.i.f. value of the Jamaica equivalent of US\$1,000 then persons can proceed to the wharf or private warehouse to undertake clearance of the goods.
- iii All documents (Bill of lading, Unaccompanied Baggage Declaration Form - C27 and Form C78X) should be taken to the Customs Manifest Branch, at the clearance point. The Manifest Clerk/Officer will process and stamp the baggage declaration form and return the documents to the bearer.
- iv The Bill of lading must be taken to the Warehouse Keeper so that the Warehouse Keeper can locate the goods.

The Warehouse Keeper is not a Customs Officer but, as he is in charge of the warehouse, he is responsible for the goods.

- v After the Warehouse Keeper has found the goods, he will then place the goods in the examination area for inspection by a

Customs Officer:

- vi All documents should be presented to the Customs Officer on duty who will give his/her instructions. Persons should be ready to open their baggage for inspection when told to do so.
- vii If, after inspection, it is determined that no duty is payable, the Customs Officer will issue a Customs Release. If it is determined that duties are payable the Customs Officer will direct persons to the Customs Cashier to pay the necessary duties and fees. On return, after the duties and fees are paid, the Customs Officer will issue the Customs Release.
- viii The Customs Release should be taken to the Warehouse Keeper who will supervise the delivery of the package(s).

N.B. Persons who did not complete the “Unaccompanied Baggage Declaration Form - C27” at the airport, should then go to the Customs clearance point where their goods are stored or the Custom House and take the following with them:

- i their passport or any other form of identification;
- ii their Immigration Card stamped by the Immigration Officer. If the person did not use a passport to enter Jamaica, or if the passport was not stamped by the Immigration Officer, then the individual will have to prove to the Customs Officer that he/she actually came back to Jamaica within the two-month period for which the C27 makes allowance. A stamped Immigration Card is needed only if the passport is not stamped.

Persons who have lost or surrendered their Immigration Card, may go to the Immigration Department at 25 Constant Spring Road, Kingston 10 and get a replacement.

5.0.2 Persons to whom packages have been sent from overseas

- i The Arrival Notice, Bill of Lading and identification card should be taken to the Freight Agent who is responsible for receiving and handling the goods.
- ii The Freight Agent will process the documents and collect all fees due to them (not Customs import duties) and advise when and

where (wharf or warehouse) the package(s) will be available for inspection by Customs.

- iii The documents (including Customs Form C78X) to the Wharf or Warehouse should be taken at the appropriate time and presented to the clerk in the Customs Manifest Branch. The documents will be processed and returned to the bearer.
- iv These documents should be taken to the Wharf Authorities or Warehouse Keeper so that the goods can be located and placed in the Customs Examination area.
- v The Customs Officer may request that the packages be opened for inspection.
- vi After inspection of the goods, the necessary duties and fees must be paid to the Customs Cashier. After paying the duties and fees, return to the Customs Officer who will issue the Customs Release.
- vii The Customs Release should be taken to the Warehouse Keeper's clerk who will supervise delivery of the packages to the bearer.

5.1 BY AIR FREIGHT

The Airline will advise persons of the arrival of their goods at either the Norman Manley or Sangster International Airports.

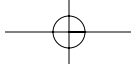
5.1.1 Passengers (including Returning Residents with unaccompanied baggage)

- i The Arrival Notice, Air Waybill, Passport or other type of identification, Unaccompanied Baggage Declaration – C27 (PD) – must be taken to the Cargo Section of the particular airline at the airport.
- ii The airline clerks will process the papers and collect all fees due to the airline including charges for freight-collect shipments.
- iii The documents should be taken to the clerk in the Customs Manifest Branch for processing. The Customs clerk will return the documents after they have been processed.

- iv The Warehouse Keeper (Airline Clerk) will then locate the goods and place them in the examination area for inspection by the Customs Officer.
- v The Customs Officer may request that the packages be opened for inspection.
- vi If, after inspection, the Customs Officer determines that no duty is payable, the Officer will issue the Customs Release. If it is determined that duties are payable, the Customs Form C78X will be required, and after completion of this form, the Customs Officer will advise the person to attend the Customs Cashier and pay the necessary duties and fees. On return, after the payment of the duties and fees, the Customs Officer will issue the Customs Release.
- vii The Customs Release should be taken to the Warehouse Keeper's Clerk who will supervise the delivery of the package(s).

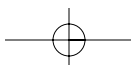
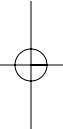
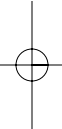
5.1.2 Persons to whom packages have been sent from overseas

- i The Arrival Notice, Air Waybill and identification paper should be taken to the Freight Agent who is responsible for receiving and handling the goods.
- ii The Airline Agent will process the papers and collect all fees due to them (not Customs import duties) and advise when and where the package(s) will be available for inspection by Customs.
- iii The documents should be taken to the clerk in the Customs Manifest Branch for processing. The Customs clerk will return your documents after processing.
- iv The Warehouse Keeper (Airline Clerk) will then locate the goods and place them in the examination area for inspection by the Customs Officer.
- v The Customs Officer will request the packages be opened for inspection.
- vi After inspection of the goods, the Customs Form C78X must be completed and the payment of the necessary duties and fees made to the Customs Cashier. After the payment of the duties, the



Customs Officers will issue the Customs Release.

- vii The Customs Release should be taken to the Warehouse Keeper's Clerk who will supervise delivery of the packages.



CHAPTER 6

COURIER SERVICES

6.0 COURIERS

Jamaica Customs aims to offer expeditious and consistent service to all express couriers.

Couriers participating in the pilot pre-arrival proceeding provide Jamaica Customs with a complete manifest two hours before the arrival of the flights.

Customs' service to couriers commences as early as 8:00 a.m. daily and continues beyond 5:00 p.m. to facilitate their daily deliveries.

In keeping with their same-day delivery service, some couriers operate with their own aircraft.

6.1 DETAINED GOODS

Goods that do not meet the requirement for immediate release from Customs are detained and turned over to a bonded warehouse for storage until the importers are ready to finalize the clearance.

6.2 GOODS REQUIRING PERMITS AND LICENCES

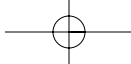
Importers of goods which require permits and licences must present these to the courier to effect clearance.

6.3 SPECIAL SERVICES

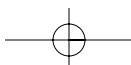
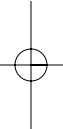
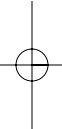
Clients requiring special services to obtain immediate clearance of dutiable goods may open an account with their courier to finalize same-day clearance.

6.4 LIST OF COURIERS

- i Federal Express (FEDEX)
- ii DHL Worldwide
- iii Air Pak Express (UPS)
- iv Jamaica Air Express
- v International Bonded Couriers (IBC)



vi	TNT
vii	Skynet
viii	International Express
ix	Mail Pak Express
x	IMS Courier Services



CHAPTER 7

IMPORTATION OF MOTOR VEHICLES

7.0 APPLICATION TO IMPORT

An individual or a company who intends to import a motor vehicle must first apply to the Trade Board for an Import Licence and receive same before making arrangements for the shipping of the vehicle to Jamaica.

Trucks exceeding 3 tons, tractor heads and trailers do not require an Import Licence. Further information regarding Import Licences may be obtained from the Trade Board Limited, 107 Constant Spring Road, Kingston 10 or 30 Market Street Montego Bay, St. James.

Having obtained the Import Licence, the individual or the company may then make arrangements for the shipping of the vehicle to Jamaica.

7.1 WARNING

The individual or the company will be in breach of section 210 of the Customs Act if the vehicle lands in Jamaica without the importer first obtaining a valid Import Licence. The importer of the vehicle will be liable to pay a penalty equivalent to three times the value of the vehicle and in addition, the vehicle may be subject to seizure by the Commissioner of Customs.

7.2 LICENSED CUSTOMS BROKER REQUIRED

When the vehicle is imported into Jamaica, the importer must seek the services of a licensed customs broker to clear the vehicle through Customs. The broker will advise the importer of the information and documents required, the procedure to be followed, the port and wharf charges, the amount of duties to be paid to the Customs and the fee to be paid to the broker for their services.

After the documents have been processed and the duties, charges and fees paid, the broker may then proceed to clear the vehicle from the port of entry. (See Appendix I for motor vehicle rates.)

7.3 DOCUMENTS REQUIRED TO IMPORT A MOTOR VEHICLE

7.1.1 Import Licence

Issued by the Trade Board Limited authorizing the importation of the motor vehicle. (Telephone: 876-969-0883)

7.1.2 Title

A document issued to the owner of the vehicle by the Government of the country where the vehicle was purchased.

7.1.3 Bill of Lading

Obtained from the shipping agent with information about the particulars of the vehicle, the date it landed in the island and the port of entry.

7.1.4 Invoice

An invoice from the supplier is required.

7.1.5 Bill of Sight

This is a document on which details of the motor vehicle being imported are recorded. It is prepared and signed by the owner or broker and certified by the Customs. This is required for a new vehicle if the vehicle is not properly described on the invoice and for all used vehicles.

7.1.6 Taxpayer Registration Number (TRN)

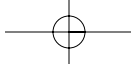
Obtained from any of the 28 Collectorates islandwide

7.1.7 Tax Compliance Certificate

Obtain from the Tax Compliance Certification Unit, 12 Ocean Boulevard, Kingston and also at Constant Spring, Mandeville and St. Ann's Bay Collectorates, May Pen, Montego Bay, and Spanish Town Revenue Centres.

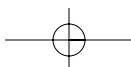
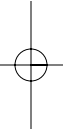
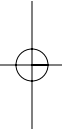
7.1.8 Import Entry – C78

This is the primary import document on which all particulars of the motor vehicle, the name of the importer, shipping information and the duties paid



are recorded. It is completed by the broker and submitted to Customs. Only a licensed customs broker should complete this form.

All persons/organizations seeking to import buses into Jamaica must first obtain the approval of the Ministry of Transport.



CHAPTER 8

PROCEDURES FOR COMMERCIAL IMPORTATION

8.0 COMMERCIAL IMPORTATION

8.0.1 For commercial goods of a value not exceeding US\$5000:

- i Prepare Import Entry (Form C78), using appropriate invoices
- ii Take prepared Import Entry with supporting documents (invoices, permits, Licenses, Bills of Lading/Airway Bill etc.) to Custom House for data to be captured

If there are no anomalies, the entry will be directed to the Lodgement desk, where it will be sent to the Invoice Branch for further processing (if not successful, the document will be returned for correction).

8.0.2 Payment of Duties

After the document is passed for payment, importer should proceed to pay relevant duties by choosing one of the following payment options:

- i Electronic Payment (E-Payment)
- ii Cash or Cheque (through cashier)

8.0.2

After payments are made, the importer should proceed to the relevant Port of importation for the clearance of goods and have the Bill of Lading validated. The importer should then proceed to the Manifest Branch for the striking of the manifest, which should be stamped and returned.

The stamped Bill of Lading must be presented to the Warehouse Keeper for location of the goods

8.0.3 Inspection of Goods

After goods have been located, they will be placed in the examination area for inspection by a Customs Officer. The Officer will inspect the goods entered on the C78 form to ensure that it corresponds with the shipment

presented. If there are any discrepancies, then the importer will be in breach of the Customs Act).

If after inspection, it is determined that no additional duty is payable, the Customs Officer will issue a Customs Release. This should be delivered to the Warehouse Operator, who will then issue a gate pass.

8.0.4 Additional Duty

If it is determined that the additional duty is payable, instructions will be given to return to Customs House for the additional duty to be calculated and paid. The receipt for the additional duty paid should be taken back to the Releasing Officer, after which, a Customs Release will be issued.

8.1 FOR GOODS VALUED OVER US\$5,000

Goods which exceed a CIF value of US\$5,000 must be cleared by a licensed Customs Broker.

Broker submits Import Entry Form (Form C78) electronically

Broker then takes actual documents to Lodgement Desk at Customs House for allocation to an Officer

Follow steps outlined at 8.0.1 to 8.0.4.

***NB: For the preparation of an import entry, and for the classification of goods, a Customs Act, Customs Tariff (Revision) (amendment) Resolution, 1999 is required. This can be purchased at the Jamaica Printing Services at 77 ½ Duke Street, Kingston.
Tel. 1-876-967-2250.***

8.2 SELECTIVE IMPORTATION INSPECTION SYSTEM (SIIS)

Customs' primary goal is to maximize the level of voluntary compliance. This will be achieved through the assessment process intended to identify companies which already meet compliance criteria. These companies will benefit from fewer cargo examinations, less audits and fewer reviews of entries by Entry Examiners. Companies which do not meet compliance criteria will receive Customs advice and assistance on bringing procedures and systems into compliance. Companies which fail to implement appropriate compliance measures and indicate unacceptable levels of compliance will find their assessment process expanded into detailed audits.

8.2.1 Eligible Importer for SIIS

The Selective Importation Inspection System (SIIS) is offered to importers who:

- i import full container loads of raw material and capital goods on a regular basis;
- ii have a history of compliance with the Customs laws;
- iii keep proper records that facilitate Post Audit by Customs, and
- iv are willing to advise Customs of any discrepancies discovered before, during and after the goods are released to them.

8.2.2 Random Inspections

Customs reserves the right to conduct random inspections of these shipments either within Customs areas or on private premises and to proceed with breaches of the Customs laws as they occur. Shipments are identified for inspection before they are released from the ports and it is a breach of the Customs laws if the importers knowingly or unknowingly cause the containers to be emptied without the presence and approval of the proper officer.

8.2.3 Removal from SIIS

Importers who cannot provide a satisfactory explanation for any breaches are promptly removed from the SIIS System for a probationary two-year breach-free period and all subsequent importations are subjected to 100 percent examination within a Customs Area.

CHAPTER 9

PROCEDURES FOR COMMERCIAL CARGO EXPORTATION

9.0

The following are the procedures for commercial cargo exportation:

- i Register with JAMPRO. Commercial exporter must be registered by JAMPRO. In the case of a one-time export, only a letter of authorization to export is required from JAMPRO.
- ii Apply for necessary export permits from:
 - Bureau of Standards for Processed Foods;
 - Ministry of Agriculture for Animal or Plant products;
 - NEPA for dangerous goods.
- iii Prepare and submit export documents to Customs Department as follows:
 - C82 – Goods produced locally;
 - C40 – Request to ship when C82 not prepared on time;
 - C43 – Export for subsequent importation;
 - C36 – Goods shipped to and from Free Zone;
 - C25 – Goods imported for temporary use and subsequent re-export;
 - Export Permits.
- iv Prepare tally sheet (air cargo) or dock receipt (sea cargo) and submit to the Export Branch along with export documents.
- v In respect of goods produced locally:
 - Complete the Export Entry (C82) and present to Customs at Point of Export along with supporting documents and permits if necessary.
 - Pay required processing fee.
 - Have entry and supporting documents examined.

- Goods would then be presented for exportation.

9.1 INFORMATION REQUIRED FROM EXPORTERS

Please note the following:

All Exporters are required to give Customs Contraband Enforcement Team (C.E.T) information prior to loading their container. The information required by C.E.T is:

- Name of exporter
- Contact name
- Contact number
- Description of commodity
- Quantity of commodity
- Container number
- Destination of shipment
- Shipping agent
- Name of exporting vessel
- Loading address
- Time of loading
- Seal if available

9.2 CONTRABAND ENFORCEMENT TEAM

The Contraband Enforcement Team (CET) is a “specialized enforcement team” with the fundamental functions of detecting violations of the Customs and other agency laws concerning cargo transactions, passenger processing, carrier arrivals and departures and taking appropriate enforcement actions.

9.2.1 Primary Objective

The primary objective of the Contraband Enforcement Team is to establish effective systems for the protection against the risk of illegal imports or exports.

9.2.2 Other Objectives

Other objectives are as follows: -

- i To establish and refine profiles of “high risk” passengers, conveyances and cargo through a process of selectivity. This allows

- officers to work more effectively;
- ii To intensify examinations of “high risk” cargo, conveyances and passengers;
 - iii to facilitate processing of legitimate or low risk” passengers, conveyances and cargo;
 - iv To increase the number and size of seizures of contraband such as narcotic drugs, firearm and ammunition;
 - v To increase the number of arrests for violation of customs and narcotics laws thereby discouraging potential perpetrators;
 - vi To establish deterrent factors against contraband smuggling by increased physical presence, regular searches and special operations.

9.3 PROCEDURE RE THE EXPORTATION OF GOODS FOR SUBSEQUENT RE-IMPORTATION

If imported goods are being exported for subsequent return to Jamaica:

- i A Customs Export Entry Form C43 in respect of the goods must be passed at the Customs Export Office.
- ii The goods should be presented to the Customs Officer at the relevant point of exportation along with the Customs Form C43 duly completed. A processing fee is payable.
- iii The Customs Officer will examine the goods and record any special means of identifying them when they are re-imported into Jamaica, e.g., serial/model number.
- iv After the goods have been placed on board the outgoing vessel/ aircraft, the Customs Officer will certify that the goods have been exported.
- v The Customs Officer will give to the Exporter a certified copy of the Export Document (C43).
- vi On return of the goods, they must be presented to Customs along with the Export Document.

- vii The Customs Officer will examine the goods to ensure that the goods being imported are the same goods which were exported, without any processing of the goods or any change of the character. In this case, no duties will be payable on the returned goods, subject to item 10 below.
- viii If the goods have undergone any repairs abroad, the importer will be required to produce the bill/invoice for the cost of repairs and duties will be payable on the cost of repairs.
- ix If the goods have not been repaired but have been replaced, the passenger will be required to pay full duties on the value of the replaced goods.
- x If the rate of duty had increased since duties were last paid on the importation of the goods, there are special provisions for the payment of duties on re-importation of the returned goods. If the importer paid 10% duties when he/she last imported the items, and duties had increased to 12%, then in addition to duties being paid on the cost of repairs, he/she is required to pay the difference between the 10% and the 12% duties on the full value of the goods. The passenger will also be required to pay the appropriate GCT.
- xi In order to facilitate passengers who may be taking in their baggage any small items, e.g., spare parts, video, camcorders, cameras, television sets, tape recorder, C.D. Players, toasters for subsequent return, they may use a simplified Re-importation Form. These forms may be obtained from Travel Agents, Airlines or the Customs Duty Officer at the Airport.

The completed form in duplicate along with the item(s) to be exported must be taken to the Customs Duty Officer at the airport prior to the presentation of your baggage to the airlines. After certification by the Duty Officer, the original form will be returned to the passenger for presentation to the Customs on return of the goods.

The procedures in items vii to ix above will also apply.

CHAPTER 10

GOODS COMING FROM CARICOM COUNTRIES

10.0 COMMON EXTERNAL TARIFF

Jamaica operates a Common External Tariff (CET) along with other trading partners of the Caribbean Common Market (CARICOM). Goods imported from third countries are subject to the duties listed in the CET but goods imported from CARICOM countries and are certified to be of CARICOM origin do not generally attract these import duties. These CARICOM origin goods enjoy duty-free status, that is, they are not subject to Customs import duty but local taxes, General Consumption Tax and Special Consumption Tax are payable.

10.1 SPECIAL CONDITIONS

There are conditions applicable to goods imported from the CARICOM Region.

They are:

- i A CARICOM Invoice (C23) certifying the country of origin of the goods is to be produced to the Customs Department;
- ii The Invoices must be certified by the Certifying Authorities in the CARICOM country of origin of the goods.

10.2 CARICOM GOODS REQUIRED DUTY

There are goods, which will not be free from Customs Duty even though they had originated in the CARICOM Region.

There are two (2) such items. They are:

- i Milk and Cream (fresh)
- ii Milk and Cream (evaporated and condensed)

IMPORTANT

Persons are reminded to have their CARICOM Invoice (C23) verified by the Certifying Authority of the CARICOM country from which their goods have been imported.

CHAPTER II

CALCULATION OF DUTIES AND TAXES

II.0 TYPES OF DUTIES AND TAXES

Goods will attract different types of duties and taxes and the rates will vary according to the different types of goods. The duties and taxes are based upon a compounded system of taxable values. The following examples will indicate the method of calculation of duties and taxes.

For simplicity, the C.I.F. value of One Hundred Jamaican Dollars will be used in each example:

C.I.F.	=	Cost Insurance and Freight
ID	=	Import Duty
ASD	=	Additional Stamp Duty
GCT	=	General Consumption Tax
SCT	=	Special Consumption Tax

II.1 HOUSEHOLD ITEMS FOR PERSONAL USE

Stoves, fans (table or floor), washing machines, blenders, electric water heaters, turntables, and radios attract Import Duty and GCT.

$$\begin{aligned}
 \text{ID} &= \text{C.I.F. value} \times \text{Import Duty rate} \\
 &= \$100 \times 20\% \\
 &= \$20 \\
 \\
 \text{GCT} &= (\text{C.I.F. value} + \text{Import Duty}) \times \text{GCT rate} \\
 &= (\$100 + \$20) \times 15\% \\
 &= \$120 \times 15\% = \$18.00
 \end{aligned}$$

Total payable is $\$20 + \$18.00 = \$38.00$

The total of the Import Duty and GCT on these household items is 38%

II.2 VIDEO CASSETTE RECORDER (VCR) FOR PERSONAL USE

$$\begin{aligned}
 \text{ID} &= \text{C.I.F.} \times \text{Import Duty rate} \\
 &= \$100 \times 30\% = \$30 \\
 \\
 \text{GCT} &= (\text{C.I.F.} + \text{ID}) \times 15\%
 \end{aligned}$$

$$= (\$100 + \$30) \times 15\%$$

$$= \frac{\$130 \times 15}{100} = \$19.50$$

$$\text{Total payable} = \$30 + \$19.50 = \$49.50$$

The total of the Import Duty and GCT on these household items is 49.5%

N.B. The values for General Consumption Tax of items imported in commercial quantities by persons who are not registered taxpayers are subject to an uplift (mark-up) of 33 1/3% under the General Consumption Tax Act.

CHAPTER 12

SMALL VESSELS AND AIRCRAFT

12.0 ARRIVAL REQUIREMENTS

The Master of every small vessel and aircraft, including any vessel not exceeding one hundred tons burden, arriving from any place outside the island, must within twenty-four hours after arrival make report of such vessel or aircraft and its stores and cargo to the proper Customs Officer on the prescribed form, in the prescribed manner and giving the prescribed particulars.

The Master shall answer all questions relating to the vessel or aircraft as shall be put to him by the Customs Officer and produce all books and documents in the Master's custody or control relating to the vessel or aircraft.

12.1 DEPARTURE REQUIREMENTS

Before departing from the island for any place outside the island, the Master shall attend before the Customs Officer, answer all questions put to him by the Customs Officer relating to the vessel or aircraft and deliver to the Customs Officer a list of the contents of the vessel or aircraft on the prescribed form containing the prescribed particulars and sign the declaration at the bottom of the form.

12.2 PENALTIES

If any vessel or aircraft departs from the island to any place outside the island without delivery of the contents and without the authority of the Customs Officer, the Master shall incur a penalty as stated in the Customs Act.

12.3 CUSTOMS CLEARANCE

Any small vessel or aircraft which is imported into and will be based in the island must be entered and cleared through Customs by proper entry in the normal manner whether the small vessel or aircraft arrives in the island as cargo or under its own power.

CHAPTER 13

CUSTOMS PROCEDURES FOR ARRIVAL AND DEPARTURE OF CRUISING VESSELS

13.0 ARRIVAL OF VESSELS

The following requirements/procedures are to be followed:

- i All Masters of vessels arriving in Jamaica are required by law to observe the regulations governing the procedure for ship's arrival.
- ii The Master may act alone or employ a Shipping Agent as a representative. The Agent, having been appointed, shall notify the relevant authorities of the intended date and time of the ship's arrival.
- iii Carriers without handling agents will be responsible for the payment of Travel Taxes before clearance is given for departure from the island.
- iv Having satisfied all parties, pratique is granted where passengers and crew are allowed to disembark the vessel.
- v Where the Master intends to act alone, the Master is required to make these arrangements. The authorities to be notified are:
 - Customs
 - Immigration
 - Ministry of Health – Quarantine Officer

Representatives from the above Departments will board the vessel on its arrival.

13.1 HEALTH/QUARANTINE

The Ministry of Health/Quarantine officer must ensure that the crew and passengers, if any, are healthy, thereby minimizing the risk of transmission of disease, from other territories.

13.2 IMMIGRATION

The Immigration Department is mainly concerned with the documentation and legality of passengers and crew.

13.3 CUSTOMS

The Customs Department will perform Board and Seal functions. The Officer will request the following from the Master: -

- i Clearance from the last port of call
- ii Crew list
- iii Ship's stores list
- iv Arms and Ammunition list
- v Copy of Manifest
- vi Crew's Effects Declaration
- vii Nil list
- viii International Load Line Certificate
- ix Unmanifested Cargo List

13.4 STORAGE OF ARMS AND AMMUNITION

The Officer will seal the store and the arms and ammunition safe. If the storage facility for arms and ammunition is not satisfactory, the Police will be called to provide security for safe keeping of such cargo. This will be returned on the vessel's departure. At times ships stay longer in port than was anticipated and Customs can be called upon to release additional stores for the crew.

13.5 THE SHIPPING AGENT OR MASTER

The shipping agent or master is responsible to provide the Senior Customs Officer at the point of first arrival with: -

- i **A Report on form C4:** This document informs the Officer officially of the ship's arrival, ship's name, master, cargo in transit and cargo on board for landing. (Section 65 of the Customs Act.)
- ii **Manifest:** This provides the Customs Officer with detailed information on the cargo landed for transshipment and for local consumption.

CHAPTER 14

CUSTOMS BROKERS INCLUDING FREIGHT FORWARDERS

14.0 CUSTOMS BROKERS DEFINITION

“Customs Broker” means any person including a Freight Forwarder, who, on behalf of a client, transacts Customs business with the Customs Department including the entering of goods of all descriptions under the Customs Laws. The definition does not include a ship’s agent.

14.1 CUSTOMS BROKERS LICENCE

No person shall practise as a Customs Broker except under and in accordance with a Licence issued by the Commissioner of Customs on the recommendation of the Customs Brokers Licensing Advisory Board. A person who contravenes the laws shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine and/or imprisonment.

14.2 SERVICE OF CUSTOMS BROKER REQUIRED

The Customs Regulations stipulate that “where the value of any goods exceeds the equivalent of five thousand U.S. Dollars (U.S.\$5000.00), then whether or not they are personal effects or are imported for commercial purposes, such goods should not be entered or cleared under the Customs Law except by a licensed Customs Broker or licensed Clerk...”

Customs personnel may not accept a Customs Entry except Bills of Lading in relation to goods mentioned above, from unauthorized persons.

14.3 RESPONSIBILITIES OF CUSTOM BROKERS

Every licensed Customs Broker shall:

- i Establish and maintain a registered broker’s office;
- ii Keep records of all financial transactions as a Broker as may be required by the Commissioner and retain such records for a period of seven calendar years and make them available for inspection by Customs officials;
- iii furnish to clients, in respect of each entry passed on their behalf, a

copy of the following documents:

- C78 Entry for goods with CIF values over US\$1,000;
- C28 – Refund application;
- C79 for non - commercial goods with CIF value of up to US\$1,000
- C20 requesting extra attendance (overtime request) receipt for other small collections;
- C82 – Export Entry;

CHAPTER 15

OTHER CUSTOMS PROCEDURES

15.0 POST AUDIT

Post Audit is the official examination of the books and records of commercial importers and Brokers. The purpose of these examinations is to ensure that the relevant laws and regulations are adhered to.

15.0.1 Objectives

To ensure the correct and lawful collection of revenue by conducting the following activities relating to importers generally and their agents, (e.g. Customs Brokers).

- i To verify that goods entered at reduced rate of duty qualify for duty concession.
- ii To ensure that goods imported under the various incentive schemes are being used for the purpose declared.
- iii To reconcile accounts of warehouse ledgers

Through post audit, the auditors have the responsibility of ensuring that the laws and regulations are being adhered to and may take necessary actions to protect the Revenue.

15.0.2 Cases for Post Audit

The generation of cases for post audit is through risk management and via follow-up of previous audits.

- i The audits are guided mainly by the following sections of the Customs Act:
- ii Section 15 which speaks to one's obligation to pay duty
- iii Section 19 which speaks to the value of goods imported
- iv Section 32 which speaks to goods being used contrary to the purpose for which they were imported

- v Section 209 which speaks to the penalty for false declaration
- vi Section 210, which speaks to penalty for evading Customs laws regarding, imported or exported goods.

15.1 AUDIT REPORTS

An audit report is prepared at the end of the audit exercise, where the taxpayer may or may not be liable to pay additional duties and taxes. Where importers do not raise a valid objection against assessment, they are required to pay the amount assessed or enter into a settlement agreement. This is an undertaking given with the security to pay the outstanding sums on an installment basis within a specified time frame.

15.2 MITIGATION

This is the process by which the Commissioner of Customs is asked to mitigate (lessen) or remit any penalty or restore anything seized under the Customs laws at any time prior to the commencement of proceedings in a court of law.

In order for the Commissioner to mitigate on the importer's behalf, the importer must sign a consent form stating the nature of the breach.

15.3 APPEALS

The importer or agent who is disputing the Commissioner's decision shall deposit the import duty demanded. After such deposit is made, the importer may apply in writing to the Commissioner by notice of objection, stating precisely the grounds of and seeking a review.

15.4 WAIVERS

Upon application by the importer and or the exporter, the Minister of Finance may remit or refund in whole or in part any Customs duty whenever the Minister shall deem it expedient so to do and any remission or refund may be subject to special conditions as the Minister may see fit to impose. Such power is provided for under section 11 of the Customs Act as well as section 47 of the General Consumption Tax (GCT) Act.

CHAPTER 16

QUESTIONS CLIENTS ASK

- Q1.** Why are local passengers travelling between the two international airports (Kingston/Montego Bay) required to complete the passenger declaration (C5) form?
- A** Passengers traveling between the two airports on regular international flight come in contact with other passengers coming from overseas. This contact could facilitate the exchange of goods between passengers. It therefore becomes necessary for the local passenger to complete and submit the Customs Declaration Form (C5). See Chapter 2-2.5 of this document.
- Q2.** Why is a permit needed to import meats/plants?
- A** This precaution is a safeguard against the introduction of communicable diseases and pests. A certificate or permit must be obtained from the quarantine division of the Ministry of Agriculture before cooked or uncooked meats, live plants or plant products can be imported.
- Q3.** When is a breach committed?
- A** A breach is committed whenever an individual acts contrary to the Customs laws/regulations. However, one of the most frequent breaches is when an importer fails to declare the contents of either passenger baggage or commercial shipment or willfully conceals dutiable items to evade Customs duties. Such activity is in breach of sections 210 and 211 of the Customs Act. This breach can incur a fine of up to three times the CIF value of the goods as well as forfeiture of the goods.
- Q4.** What is a Consent Form and why would the importer be asked to sign one?
- A** An importer who has committed a breach is offered the option of signing a Consent Form acknowledging his or her contravention of the Customs Act. This will give the Commissioner the power to mitigate the penalties (that is to decide the level of action to be taken instead of the matter being dealt with in the Resident Magistrates Court).

- Q5.** Why are amendments sometimes made to a Manifest?
- A** This is done when there is either incorrect or inadequate information relating to the cargo. For example, number of packages, incomplete or incorrect consignee name or address, or cargo arriving unmanifested. These corrections are made by completing the “Application to Amend” (C15) form stating the mistake made and the reason for this and asking for the correct information to be inserted. This form has to be completed in triplicate. Special conditions may apply to each amendment. This form is first signed by the shipping agent and finally if satisfied by the Customs Supervisor. One copy is then attached to the clearance document another to the manifest, and one sent to the validating office.
- Q6.** I am a returning resident and I have shipped my personal and household effects to Jamaica in my own container. Will I be required to pay any duty?
- A** Depending on the nature and quantity of the goods and the status of the importer, could be dutiable or duty free.
- You are also required to pay Customs import duty on the value of the empty container. (This is referred to as “Own Container” or “Shippers Own”) the value of the container is determined by a Bill of Sight and the duty is collected on the C78 entry form.
- Q7.** What happens when cremated remains are brought into the island?
- A** Occasionally, the cremated remains of a person are brought to Jamaica. They are normally detained until a permit from a Medical Officer of the Ministry of Health, the Kingston and St. Andrew Corporation (KSAC) and Parish officers, along with a death certificate are produced by the passenger or family member.
- Q8.** How do I apply for refund of duties?
- A** Refund claims may be made by completing a Refund Application Form which should be presented along with relevant documents attesting to payment of duties/taxes.
- Q9.** Do I need a Taxpayer Registration Number (TRN) to do business with the Customs Department?
- A** A TRN is required for all tax related transactions conducted at the revenue

collecting departments. It is required for all customs import entries.

Q10. Do I need a Tax Compliance Certificate (TCC) to do business with the Customs Department?

A Yes, a TCC is needed for the clearance of all commercial goods and motor vehicles.

Q11. Am I allowed to leave baggage in the Customs Hall?

A No. A passenger who deliberately leaves baggage in the Customs Hall commits a breach of section 209 of the Customs Act. In this case, the passenger will be interviewed by the Director of Operations after which a fine may be imposed.

Q12. How do I obtain a waiver of Customs duties?

A Individuals or organizations which would not normally qualify for exemption of duty must apply to the Minister of Finance and Planning for the waiver of such duties, before the importation of such goods.

Q13. Do I need a permit to purchase chemicals from companies located in the free zone.

A When chemicals or other hazardous substances are purchased from free zone companies operating in Jamaica, a permit from the Pharmaceutical Services Department of the Ministry of Health (P.S.D. Permit) is required as this transaction is treated as would a regular importation. This is so because, although the free zone is actually on Jamaican soil, it is considered a foreign territory for Customs purposes. Permission is also required from the Ministry of Industry, Technology, Energy and Commerce.

CHAPTER 17

LIST OF RELEVANT FORMS USED IN CUSTOMS CLEARANCE

Forms	Description of Form
C 5	Customs Passenger Declaration
C 15	Application to Amend Report/Content
C 20	Request for Extra Attendant of Officers
C 24	Deposits Entry
C 24B	Proforma Invoice and/or Bill of Sight
C 25	Import Form for Subsequent Export
C 26	Application to Remove Goods for Warehousing
C 27	Passenger Declaration Form/Unaccompanied Baggage Declaration
C 28	Application for Refund of Duty and over Entry Certificate
C 32	Request to Repack warehoused Goods
C 36	Transshipment Shipping Bill
C 43	Permit to Export for Subsequent Re-Importation
C 78	Import Entry
C 78A	Supplementary Import Entry
C 79	Import Entry Form (to clear non- commercial goods of up to US\$1,000)
C 80	Official Customs Receipt
C 82	Export Entry
C83	Customs Import Entry
CD 118A	Customs Release
C 84	Valuation Declaration
C85	Valuation Declaration
C78X	Import Entry Form (to replace the form C79)

CHAPTER 18

HOW TO CONTACT THE CUSTOMS DEPARTMENT

	Telephone	Fax
Kingston		
Customs Head Office Myers' Wharf Newport East, Kingston 15	922-5140-8	
Collector of Customs (KGN)	922-1699	922-1699
Motor Vehicle Unit	967-1139	967-1139
Returning Residents Unit	967-4033	967-1053
Public Relations/Customer Service	922-7618	922-76
	1-888-CUSTOMS (287-8667) (toll-free)	
NMIA (Norman Manley Int'l Airport)	924-8062	924-8720
Queen's Warehouse (NMIA)	932-7131/932-7132	924-8595
AJAS (NMIA)	924-8763	
Air Jamaica Cargo (NMIA)	924-8715	924-8595
Export Branch (NMIA)	924-8315	
Contraband Enforcement	923-7641/923-2963	937-5913
Compliance Queen's Warehouse (230 Spanish Town Road)	948-1656/922-1690	967-5573
	937-1158	923-8796
Kingston Wharves	923-9121/923-9212	923-9144
APM Terminals	923-5141-5	937-3170
Montego Bay		
Collector of Customs Revenue Centre Howard Cooke Boulevard	979-9214	979-9214
SIA (Sangster Int'l Airport)	952-2469/952-5307	979-9578
Air Cargo (SIA)	952-2537/940-5764	940-5764
Montego Bay Freeport	979-8126	979-8814

St. Ann's Bay

Collector of Customs	972-1633	972-1929
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Mandeville

5½ Caledonia Road	962-2368	961-5252
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Port Antonio

6 Allan Avenue	993-2305	993-2305
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Port Royal

967-8069

Port Esquivel

983-9300

For additional information visit the Customs Department website at:

www.jacustoms.gov.jm or email: public.relations@jacustoms.gov.jm

Appendix I

MOTOR VEHICLE RATES
EFFECTIVE APRIL 1, 1998
MOTOR CARS, STATION WAGON, ESTATE CARS, WAGONS AND LIMOUSINES FOR THE CARRIAGE OF
TOURISTS BY CONTRACT CARRIAGE LICENCE HOLDERS.

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	GCT	ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	GCT
1000 CC BELOW	67%	40%	19.23%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3200 CC PETROL	121%	40%	57.69%
EXCEEDING 1000 CC BUT NOT EXCEEDING 1500 CC	83%	40%	30.77%	EXCEEDING 3000 CC PETROL	288%	40%	176.92%
EXCEEDING 1500 CC BUT NOT EXCEEDING 2000 CC	94%	40%	38.46%	EXCEEDING 3200 CC DIESEL	288%	40%	176.92%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3000 CC. PETROL	121%	40%	57.69%	LIMOUSINES	121%	40%	57.69%
RANGE ROVERS, JEEPS, PATHFINDERS AND VEHICLES OF SIMILAR CONSTRUCTION							
NOT EXCEEDING 2000 PETROL	94%	40%	38.46%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3200 CC PETROL	121%	40%	57.69%
NOT EXCEEDING 2000 DIESEL	94%	40%	38.46%	EXCEEDING 3000 CC PETROL	288%	40%	176.92%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3000 CC. PETROL	121%	40%	57.69%	EXCEEDING 3200 CC DIESEL	288%	40%	176.92%
BUSES	105%	10%	86.30%				
IMPORTED BY A FRANCHISE HOLDER OR LICENSED FOR USE AS A PUBLIC PASSENGER TRANSPORT IN THE CORPORATE OR RURAL AREA							
6 SEATS AND UNDER	55%	10%	40.91%	7 TO 9 SEATS 2000-3000 CC	94%	40%	38.46%
SEATING CAPACITY 15-24	35%	10%	22.72%				
25 SEATS AND OVER INTENDED TO BE USED WHOLLY AND MAINLY FOR CARRIAGE OF TOURISTS BY CONTRACT CARRIAGE LICENCE HOLDERS							
LESS THAN NINE PASSENGER SEATS	67%	40%	19.23%	9-14 PASSENGER SEATS	55%	10%	40.91%
15 TO 24 SEATS	35%	10%	22.72%	25 AND OVER PASSENGER SEATS	10%	10%	0.00%
SPECIAL PURPOSE VEHICLES			33.33%				
TRACTOR HEADS			23.81%				
PICKUP EXCEEDING 2032 KG	35%	10%	22.72%				
PICKUP NOT EXCEEDING 2032 KG	55%	10%	40.91%				
HEARSES EXCEEDING 2032 KG	35%	40%	22.72%				
HEARSES NOT EXCEEDING 2032 KG	85%	40%	40.91%				