The Government of Jamaica welcomes home its Returning Residents from overseas shores.

This Booklet contains pertinent information and general guidelines to facilitate the re-entry and resettlement process for Jamaican nationals and their families.

In addition to these guidelines, the booklet contains specific details on the following:

- Eligibility for duty concessions
- Importation of personal and household effects
- Tools of trade
- Clearance of unaccompanied baggage
- Importation of motor vehicles

For clarification or additional information, please contact the Diaspora and Consular Affairs Department of the Ministry of Foreign Affairs and Foreign Trade, 21 Dominica Drive, Kingston 5, Tel: 876 926 4220 or email dcadassistant@mfaft.gov.jm or the nearest Jamaican Overseas Mission. The contact details of the overseas Missions are listed at pages 18-20 of this Booklet.
INTRODUCTION

In recognition of the need to facilitate the relocation and resettlement of those Jamaicans who return home to retire, invest, work or share experiences and expertise gained abroad, the Government of Jamaica introduced a number of procedures and mechanisms aimed at simplifying the bureaucratic processes. One such initiative was the implementation of the Charter for Long-term Returning Residents in 1993, the provisions of which include:

- The establishment of a Returning Residents Facilitation Unit in the Ministry of Foreign Affairs and Foreign Trade to deal specifically with Returning Residents’ matters in coordination with Jamaica’s Missions abroad, in particular those in the United States of America, Canada and the United Kingdom, as well as Ministries, Departments and Agencies which administer the various procedures and regulations affecting Returning Residents.
- The review of statutory provisions relating to matters such as eligibility for concessions and importation of personal and household effects and tools of trade.
- The standardization of the procedures relating to the importation of motor vehicles.
- The provision of adequate and current information to Returning Residents.

Role of Diaspora and Consular Affairs Department

The Returning Residents Facilitation Unit (RRFU) subsequently was upgraded to a Department, now known as the Diaspora and Consular Affairs Department.

- Increase The Diaspora and Consular Affairs Department is mandated to strengthen the linkages with the Jamaican Diaspora thereby encouraging their participation in all aspects of national development, as well as to provide effective consular services to a wide range of stakeholders locally and overseas.
- In pursuit of these objectives, the Department is engaged in activities to promote the implementation of the comprehensive National Diaspora Policy and companion programmes and projects. Further, the Department offers support and guidance to all consular processes including the supervision and
coordination of the delivery of Consular Services by our Overseas Missions and Honorary Consuls.

- With respect to Returning Residents, the Department acts as an information centre for Jamaican nationals abroad, as well as our Missions Overseas. In carrying out its functions the Department liaises with key Ministries, Departments and Agencies, including:

  - The Passport Immigration and Citizenship Agency (PICA) which deals with matters relating to nationality, citizenship and immigration procedures. 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. Please visit www.tradeboard.gov.jm for further details.

  - The Ministry of Finance and Planning and the Ministry of Industry, Investment and Commerce- matters relating to motor vehicle import policy and the duty regime.

  - Jamaica Promotions Corporation (JAMPRO), www.jamaicatradeandinvest.org- matters relating to investment policy and establishment of businesses.

**Eligibility and Requirements for Returning Resident Status**

In order 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 to home but had renounced his or her citizenship and can provide proof of previous Jamaican status.
Special Cases

- **Non-Jamaican spouses** or persons who qualify for Returning Residents that area 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.

- **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.

- **Deported persons** who have received a Deportation Order from the country where they reside. The Order requires the individual to leave and remain out of that particular country.

Eligibility to receive concessions as a Returning Resident is determined by the Jamaica Customs Department. 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 **Returning Residents Unit** of the **Customs Department** at the Head Office in Kingston or Montego Bay. The following documents must be presented at the interview:

- **Valid Jamaican passport**; if recently issued, 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).

- Documentary evidence to substantiate residence outside of Jamaica for more than 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.

- The Unaccompanied Baggage Declaration Form (C27) (obtainable at the airport/seaport on arrival in Jamaica);

- Taxpayer Registration Number Card (TRN)

- Validated Bill of Lading or Airway Bill

**Documentary Evidence Required not:**

**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, P60forms for the last three (3) consecutive years
- Evidence of 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

**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
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 of Lading/Airway Bill
- Unaccompanied baggage declaration (C 27) 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 of such items, 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 are considered dutiable and if desired will be detained until eligibility for Returning Resident status has been confirmed by the Customs Department.

Importation of building material, tires, kitchen cabinets, motor bikes and automobiles are NOT 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 free of customs duty, with the exception of applicable fees provided that the Returning residents Unit 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.

**These items may be either new or used.**

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 the Missions overseas or the Diaspora and Consular Affairs Department. Such request 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 and 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 is granted to each qualified individual within a family.
PROCEDURES FOR THE CLEARANCE OF UNACCOMPANIED BAGGAGE

• Interview at the Returning Residents Unit of the Customs Department. Full declaration of the items must be made.

• Inspection of the personal and household effects and tools of trade.

• 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.

Age Limit: Used vehicles should not be more than five (5) years for motor cars and six (6) years for pick-ups/light commercial vehicles at the time of importation.

Approval of licences for motor vehicles that are older than the stipulated age limits will be at the discretion of the Trade Board. The vehicle must have been owned by the importer for at least six months prior to the date of application for the import licence.

Classic/Antique: Once a motor vehicle is thirty (30) years and older, it's considered to be a classic car.

• The importer(s) do not need any documents from the Jamaica Classic Car Club.

• Apply directly to the Trade Board.

Prospective importers of 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 requires evidence of any duty concession granted at the time the relevant Motor
Vehicle Import Licence application is submitted.

An Import Licence is required from the Trade Board for the importation of oversized vehicles/heavy-duty trucks, tractors and trailers – three (3) tons and over unladen weight). The Trade Board will liaise with the Island Traffic Authority directly therefore no written permission is needed. Importers MUST FIRST obtain an Import Licence from the Trade Board BEFORE importing such units.

Where motor vehicles have been damaged and repaired overseas one (1) of the following documents must be submitted:

- Rebuilt Title, issued in the United States of America (USA)
- MOT Test Certificate, issued by the Ministry of Transport, United Kingdom (UK)
- Certification from designated national bodies representing other countries

Vehicles imported from countries where they drive on the right 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 are granted for one year, in the case of vehicles close to the age limit, the licence is valid for the remaining portion of the calendar year.

An importer must obtain an Import Licence from the Trade Board BEFORE shipping any vehicle/motorised equipment.

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:

- Pro-forma invoice from the dealer for a new vehicle.
- Certificate of title or registration.
- Taxpayer Registration Number (TRN) (photocopy of both sides of the card)
- Certified copies of two (2) forms of identification which may be any of the following: o Passport (bio-data pages)
- Driver's licence (both sides)
- Electoral Identification Card

ONLINE APPLICATIONS

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

The fee for the processing of the Import Licence is the equivalent of J$4100 inclusive of General Consumption Tax of 16.5%. Payments can be made through the TBIS e-payment facility. This fee is non-refundable.

Complete applications (include all the relevant documents) are processed within twenty-four (24) hours of receipt by the Trade Board. This excludes motor vehicles whose age limits falls outside of the MVIP and will be therefore be subjected to consideration by the Trade Board. The Trade Board’s website www.tradeboard.gov.jm provides details on this system.

The penalty for importing a motor vehicle without a valid import permit is a fine equivalent to three (3) times the value of the vehicle and seizure of the vehicle.

DOCUMENTATION AND PROCEDURE FOR CLEARANCE

Documents required for clearance include:
- Import Licence
- Title
- Invoice, if the odometer reading is under 3000 miles
- Bill of Lading
- Bill of Sight
- Tax Compliance Certificate (TCC) and Taxpayer Registration Number (TRN)—obtainable from the Tax Administration Services Department.
- C87 Import Entry Form - primary import document on which the particulars of the motor vehicle: the importer, shipment details, duties paid, are recorded. This is prepared and submitted to the Customs Department by the Customs Broker.
The services of a Customs Broker must be secured to clear the vehicle as individuals are not permitted to do so.

**Importation of Other Items**

- **Animals**

  The importation of pets and other animals requires a permit from the Veterinary Services Division of the Ministry of Agriculture and Fisheries. This permit, which must be obtained prior to importation, attracts a fee. Certain conditions as well as other customs, quarantine and veterinary fees are also applicable. It should be noted that in the case of dogs and cats, only those that are born and bred in the United Kingdom may be imported into Jamaica. Certification to this effect must be obtained from the relevant authority in the United Kingdom.

- **Plants & Plant Products (Ground Provisions, Fruits and Vegetables)**

  A phyto-sanitary Import Permit is required for the importation of plants and plant products (fruits and vegetables). The application for such permit may be submitted online at [http://www.moatrade.gov.jm/MOA/](http://www.moatrade.gov.jm/MOA/). First register with the trade system by clicking on **import/export products** on the Ministry of Agriculture’s home page. After your registration is approved you can log-in again and apply for the required permit.

- **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.

- **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**.
# 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.

<table>
<thead>
<tr>
<th>Restricted Items</th>
<th>Requirement</th>
<th>Issuing Agency</th>
<th>Contact</th>
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<tbody>
<tr>
<td>Meat/Animals</td>
<td>Permit/Certificate</td>
<td>MOA</td>
<td>876 977 0637</td>
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<td><a href="http://www.moa.gov.jm">www.moa.gov.jm</a></td>
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<td>Email: <a href="mailto:vsdpermits@moa.gov.jm">vsdpermits@moa.gov.jm</a></td>
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<td>Red Peas, Rice</td>
<td>Permit/Phyto Sanitary Certificate</td>
<td>MOA</td>
<td>876 977 0637</td>
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<td><a href="http://www.moa.gov.jm">www.moa.gov.jm</a></td>
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<tr>
<td>Fruits, Vegetables, Plants &amp; Plant Products</td>
<td>Permit/Phyto Sanitary Certificate</td>
<td>MOA</td>
<td>876 977 0637</td>
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<tr>
<td>Ground Provisions</td>
<td>Permit/Phyto Sanitary Certificate</td>
<td>MOA</td>
<td>876 977 0637</td>
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<td><a href="http://www.moa.gov.jm">www.moa.gov.jm</a></td>
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<td>Pharmaceuticals, Chemicals, Herbal Teas</td>
<td>PSD Certificate</td>
<td>PRAD/MOH</td>
<td>876 922 3852</td>
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<td>876 967 1100</td>
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<tr>
<td>Explosives &amp; Fireworks</td>
<td>Permit/License to Import</td>
<td>Protective Security Unit – MNS Trade Board</td>
<td>876 906 4908</td>
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<td>Email: <a href="mailto:information@mns.gov.jm">information@mns.gov.jm</a> <a href="http://www.mns.gov.jm">www.mns.gov.jm</a></td>
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<tr>
<td>Firearms and accessories</td>
<td>Permit/License to Import</td>
<td>Firearm Licensing Authority/ Jamaica Customs/ MNS/Trade Board</td>
<td>876 754 0138 – 40</td>
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<td></td>
<td>Fax: 876 754 8798</td>
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<td>Email: <a href="mailto:fla@cwjamaica.com">fla@cwjamaica.com</a></td>
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<td>Swords</td>
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<td><a href="http://www.jacustoms.gov.jm">www.jacustoms.gov.jm</a></td>
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<td>Sugar</td>
<td>License</td>
<td>Trade Board</td>
<td>967 0507</td>
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<td>Coconut Derivatives, Oil producing seeds, Edible Oils, Soaps, Nuts- (Peanuts, Almonds, Sunflowers)</td>
<td>Permit</td>
<td>Coconut Industry Board</td>
<td>926-1770</td>
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<td>Email: <a href="mailto:cocindbrd@cwjamaica.com">cocindbrd@cwjamaica.com</a></td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>License</td>
<td>Trade Board</td>
<td>967-0507</td>
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<td>Alcohol in Bulk</td>
<td>Spirit Pool Permit</td>
<td>Spirit Pool Association</td>
<td>968-4455</td>
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<td>Email: <a href="mailto:spoolas@cwjamaica.com">spoolas@cwjamaica.com</a></td>
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<td>Human Remains</td>
<td>KSAC Permit</td>
<td>Kingston &amp; St. Andrew Health Dept. MOH</td>
<td>967-1100-1</td>
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<td>922-2587</td>
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<tr>
<td>Pesticides</td>
<td>Permit</td>
<td>Pesticides Control Authority</td>
<td>968-1281</td>
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<td><a href="http://pca@cwjamaica.com">pca@cwjamaica.com</a></td>
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<td><a href="http://www.caribpesticide.net">www.caribpesticide.net</a></td>
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<tr>
<td>Milk Powder Milk Based products</td>
<td>License/Permit</td>
<td>MOA</td>
<td>977-0637</td>
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<td><a href="http://www.moa.gov.jm">www.moa.gov.jm</a></td>
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<tr>
<td>Radio (Two-Way)</td>
<td>License/Approval</td>
<td>Spectrum Management Authority</td>
<td>967-7948</td>
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<td>922-8884</td>
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<td>948-5115</td>
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<td>Fax: 922-4093</td>
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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 completed online and printed or vice versa, and signed by the applicant. It should then be 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 card 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
12 Ocean Boulevard
Kingston Mall
Kingston

- Telephone numbers: 876 922-7429, 876 922-3919 or 876 967-3052
  1-888-TAX-HELP (local), 1-888-GO-JATA (USA)
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 the third party will 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 low interest rates for home loans for persons who contribute to the Trust for a prescribed period. Once they have been contributing to the Trust for at least two years and meet other conditions, they are eligible for a loan from the National Housing Trust, to build or buy a house in Jamaica, or to buy land for home construction. This includes Jamaican's residing overseas.

**How much should you contribute to benefit?**

Employed Jamaicans living overseas should contribute 3% of their monthly wages, before tax. Self employed individuals would contribute 3% of net earnings (less business related expenses) Persons employed to Jamaican High Commissions/Embassies contribute 2%.

**The Benefits**

- Once you have contributed for 2 years, you will qualify for a home loan at low interest rates of between 1 and 7%.
- If you do not already own a home in Jamaica, you are entitled to a non-home owners loan of up to J$4.5M
- If you already own a house in Jamaica, you are entitled to home-owners loan of up to J$1.5M

**How long do you have to contribute before benefitting?**

- Persons who had not previously contributed to the NHT are required to contribute for 104 weeks (2 years) before they are entitled to a loan.
• Persons who had previously contributed and have the minimum 52 weeks (1 year) in contributions are required to contribute for only an additional 52 weeks.

What can you do with your NHT loan?
Your loan can only be used for housing purposes and the property must be located in Jamaica. The loan may be used to:
• buy land
• buy a house
• build a house, or
• repair a house
You can also use your loan to help your children, relatives and friends to buy, build or repair residential property in Jamaica.
If the sum you are able to borrow from NHT is insufficient, you may apply jointly with another contributor to obtain more funds 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.

How to register as an overseas contributor?

Complete an application form and Declaration of Income form obtainable on the NHT website, www.nht.gov.jm. Transmit the form to the NHT at the address below, either by mail, bearer or email to the NHT @ wecare@nht.gov.jm. The form should be accompanied by notarized copies of the following documents:
- your National Insurance (NIS) Card
- Employment/Job letter if you are employed
- Jamaican Passport, Jamaican Birth Certificate, Certification of Registration or Naturalisation for Jamaica
- evidence of your estimated weekly, monthly or yearly earnings if you are self-employed
- a valid form of identification – such as driver’s licence or passport
- one passport sized photograph

Do not send original documents. All copied documents should be signed by a Notary Public or a Jamaican Consular Officer.
After your application is processed, you or your representative will be advised whether or not you have been approved as a voluntary contributor, the amount to be paid each month as NHT contributions, the date for payment, and the methods of payment.

**When to make your payments**

- The NHT will calculate the monthly amount you should pay from the date of your registration.
- Payments are due by the 14\textsuperscript{th} of the following month.

**You can make payments by:**

- cheque or international money order (that can be registered in Jamaica) to the NHT. The contributor should note that payment made by these means may take up to 30 days to clear.
- direct payments at NHT offices
- setting up a standing order at a Jamaican bank

**If I am applying for a loan, will I have to attend the loan interview in person?**

You may either attend the loan interview in person or give power of attorney to someone to carry out those duties. Where the applicant is unable to attend the interview he/she is required to submit a medical report completed on forms provided by the NHT.

**Contact**

National Housing Trust
4 Park Boulevard
Kingston 5
Jamaica
Phn: (876) 929-6500 - 9, 960-4010-23
Toll free (US only) 1-800-858-3219
Customer care: (876)754-7086
e-mail: wecare@nht.gov.jm
website: www.nht.gov.jm
DIRECTORY

Ministry of Foreign Affairs and Foreign Trade
21 Dominica Drive, P.O. Box 624
Kingston 5
Tel: (876) 926 4220 - 8
Fax: (876) 929 6733
Website: www.mfaft.gov.jm

Diaspora and Consular Affairs Department
Email: dca@mfaft.gov.jm
Website: www.jamaicandiaspora.gov.jm

Jamaican High Commission LONDON
1-2 Prince Consort Road
London, SW7 2BZ
England
Tel: (44) 207 823 9911
Fax: (44) 207 589 5154
Email: jamhigh@jhckuk.com
Website: www.jhckuk.com

Jamaican High Commission OTTAWA
Standard Life Building
151 Slater Street, Suite 1000
Ottawa, Ontario K1P 5H3
Canada
Tel: (613) 233 9311
Fax: (613) 452 0611
Email: hc@jhcottawa.ca
Website: www.jhcottawa.ca

Jamaican Embassy WASHINGTON
1520 New Hampshire Avenue, N. W.
Washington, D. C. 20036, USA
Tel: (202) 452 0660
Fax: (202) 452 0081
Email: contactus@jamaicaembassy.org
Website: www.embassyofjamaica.org

Jamaican Consulate General MIAMI
842 Ingraham Building
25 South East 2nd Avenue
Miami 33131, Florida, USA
Tel: (305) 374 8431-2
Fax: (305) 577 4970
Email: jamconmia@jamaicacgmiami.org
Website: www.jamaicacgmiami.org

Jamaican High Commission, ABUJA
Plot 247 Muhammad Buhari Way,
Central Area District,
Abuja, Nigeria
Telephone: 234 9 780 6809
Email: jamaicanembassy@yahoo.com

Jamaican Consulate General NEW YORK
767 Third Avenue, (2nd Floor)
New York 10017, NY, 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: (416) 598 3008
Fax: (416) 598 3035/ 2639
Email: congentoronto@on.aibn.com
Website: www.congenjamaicatronto.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: 00-49-308599450 or 1
Fax: 00-49-3085994540
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 9774
E-mail address:
jamaicanembassy.brazil@gmail.com

Embassy of Jamaica, **BRUSSELS**
Avenue Hansen-Soulie, 77
1040 Brussels, Belgium

Tel: (322) 230-1170
(322) 230-1317
(322) 230-4536
Fax: (322) 234 - 6969
Email: emb.jam.brussels@skynet.be

Jamaican Embassy, **CARACAS**
Edificio "Los Frailes"
Piso 5, Calle
La Guairita, Urb. Chuao
Caracas, VENEZUELA

Tel: (582) 21991-69055 or (582) 129916133
Fax: (582) 91-5708, (582) 9524487, (582) 9527536, (582) 12991060
55
E-mail: embjaven@cantv.net

Jamaican Embassy, **GENEVA**
23 Avenue de France
1202 Geneva

Tel:41 22-908 0767
Fax: 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: 537-204-2908/204-6959
Fax: 537-204-2531
E-Mail: ambassadorembjmcub@gmail.com or 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

**Jamaican Embassy, MEXICO CITY**
Paseo de las Palmas 1340
Lomas de Chapultepec
Delegacion Miguel Hidalgo
C. P. 11000

Tel: 55 5250-6804 or 55 5250-6806
Fax: 55 5250-6160
E-Mail: embjamex@gmail.com

**Jamaican High Commission, PORT OF SPAIN**
2 Newbold Street
St Clair, Port of Spain

Tel: 868-622-4995
Fax: 868-622-9043
E-Mail: jhctnt@tstt.net.tt

**Jamaican High Commission, PRETORIA**
Private Bag X5, Hatfield 0028
3rd Floor, MIB Building
1119 Burnett Street
Hatfield, Pretoria
SOUTH AFRICA

Tel: 27 12 362 6667 OR 27 12 366 8500
Fax: 27 12 366 8510 OR 27 12 362 6666 (direct to HC)
Email: jhcpretoria@telkomsa.net

Jamaican Embassy

Avenida 19 No. 108-45
Oficina 304
Santafé de Bogotá, D.C., Colombia

Telephone: 571-612-3598/3396 or 743 5234
Fax: 571-612-3479
E-Mail: private@embajadadejamaicacol.com
info@embajadadejamaicacol.com
Elaine.sanchez@embajadadejamaicacol.com
consulado@embajadadejamaicacol.com
(Consular Section)

**Jamaican Embassy, SANTO DOMINGO**
Avenida Sarasota No. 36
Edificio Plaza Kury, Suite 304
Ensanche Bella Vista
Santo Domingo
DOMINICAN REPUBLIC

Telephone: 829-567-7770
Fax: 809-620-2497
E-mail:
embjamaica.info@correo.tricom.net
Embjam.sdq@correo.tricom.net

**Jamaican Embassy, TOKYO**
Toranonon Yatsuka Building, 2F
1 - 11 Atago 1 - Chorme
Minato-Ku
Tokyo 105 - 002
JAPAN

Tel: 813-3435-1861
Fax: 813-3435-1864
E-mail: mail@jamaicaemb.jp
www.jamaicaemb.jp
JAMAICA TRADE AND INVEST (JAMPRO)

Jamaica: Kingston
Head Office
18 Trafalgar Road
Kingston 10, Jamaica W.I.
Phone: +1 876 978 7755; 978-3337
Toll Free: +1 877 INVESTJA (468 4352)
Fax: +1 876 946 0090
Email: info@jamprocorp.com
Website: www.jamaicatradeandinvest.org

Jamaica: Montego Bay
UGI Building
30 Market Street, 2nd Floor,
Montego Bay, St. James
Jamaica W.I.
Phone: +1 876 952 3420
Fax: +1 876 952 1384
Email: jampromobay@jamprocorp.com

UK: London
JAMPRO/Jamaica Trade Commission
1 Prince Consort Road,
London SW7 2BZ, England
Phone: + 44 020 7 584 8894
Fax: + 44 020 7 823 9886
Email: jamprouk@jamprocorp.com

North America: Toronto, Canada
JAMPRO North America
303 Eglinton Avenue East, 2nd Floor
Toronto, Ontario, M4P 1L3, Canada
Phone: 416-932-2200, 416-598-3008 Ext: 232 & 239
Fax: 416-932-2207
Toll Free: 877-744-2208
Email: jamprocanada@jamprocorp.com
### Government Ministries, Departments and Agencies

**Ministry of National Security**
MutualLifeBuilding (NorthTower)
2 Oxford Road
Kingston 5
Tele: (876) 906 4908-31
Fax: (876) 906 1712
(876) 906 1715
Email: information@mns.gov.jm
Website: www.mns.gov.jm

**Passport, Immigration & Citizenship Agency**
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**
2a National Heroes Circle
Kingston 4
Toll free: 1(888)991-2070
Tel: (876) 922-1400-1
Website: www.moe.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: mail@jcf.gov.jm
Website: www.jcf.gov.jm

**Ministry of Health**
2-4 King Street, Kingston
Tel: (876) 967-1101/3
Fax: (876) 967-7293
Website: www.moh.gov.jm

**Ministry of Agriculture and Fisheries**
Hope Gardens, Kingston 6
Tel: (876) 927 1731-50
Fax: (876) 927-1904
Email: psoffice@moa.gov.jm
Website: www.moa.gov.jm

**Ministry of Industry, Investment and Commerce**
4 St. Lucia Avenue
Kingston 5
Tel: (876) 968 7116
Fax: (876) 960 7422
Email: communications@miic.gov.jm
Website: www.miic.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: mail@jcf.gov.jm
Website: www.jcf.gov.jm

**Ministry of Labour & Social Security**
1F North Street
Kingston
Tel: (876) 922 9500-14(EmploymentSection)
Fax: (876) 948 7042
Email: mlss_perm_sect@yahoo.com
Website: www.lmis-ele.org.jm
<table>
<thead>
<tr>
<th><strong>Ministry of Finance &amp; Planning</strong></th>
<th><strong>National Land Agency</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>30 National Heroes Circle</td>
<td>8 Ardenne Road</td>
</tr>
<tr>
<td>Kingston 4</td>
<td>Kingston 10</td>
</tr>
<tr>
<td>Tel: (876) 922 8600-9</td>
<td>Tel: (876) 750 5263,</td>
</tr>
<tr>
<td>Fax: (876) 922 7097</td>
<td>(876) 946 5263</td>
</tr>
<tr>
<td></td>
<td>Email: <a href="mailto:asknla@nla.gov.jm">asknla@nla.gov.jm</a></td>
</tr>
<tr>
<td></td>
<td>Website: <a href="http://www.nla.gov.jm">www.nla.gov.jm</a></td>
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<table>
<thead>
<tr>
<th><strong>Rural Agricultural Development Authority (RADA)</strong></th>
<th><strong>Trade Board</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>HopeGardens</td>
<td>72 Harbour Street (Air Ja building - 10&lt;sup&gt;th&lt;/sup&gt; floor), Kingston</td>
</tr>
<tr>
<td>Kingston 6</td>
<td>Tel: (876) 967 0507, (876) 967 0674</td>
</tr>
<tr>
<td>Tel: (876) 977 1158-62</td>
<td>Toll free: 1 888 367 8247</td>
</tr>
<tr>
<td>Fax: (876) 970 4660</td>
<td>Fax: (876) 925 6513, (876) 925 6526</td>
</tr>
<tr>
<td>Email: <a href="mailto:executive@rada.gov.jm">executive@rada.gov.jm</a></td>
<td>Email: <a href="mailto:info@tradeboard.gov.jm">info@tradeboard.gov.jm</a></td>
</tr>
<tr>
<td>Website: <a href="http://www.rada.gov.jm">www.rada.gov.jm</a></td>
<td>Website: <a href="http://www.tradeboard.gov.jm">www.tradeboard.gov.jm</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Ministry of Labour &amp; Social Security</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14 National Heroes Circle</td>
<td></td>
</tr>
<tr>
<td>Kingston 4</td>
<td></td>
</tr>
<tr>
<td>Tel: (876) 922 8000 – 9</td>
<td></td>
</tr>
<tr>
<td>Toll Free: 1 888 991 2089</td>
<td></td>
</tr>
<tr>
<td>Fax: (876) 922 6902, 924 9639</td>
<td></td>
</tr>
</tbody>
</table>
Jamaica Customs

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: rru@jacustoms.gov.jm
Website: www.jacustoms.gov.jm

Collector of Customs, Montego Bay

18 B Howard Cooke Boulevard
RevenueServiceCentreBuilding
P.O. Box 232
Montego Bay, St. James
Tel: (876) 952 3080
Fax: (876) 9792827

Registrar General's Department
TwickenhamPark
SpanishTown
Email: info@rgd.gov.jm
Website: www.rgd.gov.jm

Consumer Affairs Commission
1B Holborn Road
Kingston 5
Tel: (876) 926 1650-2
Fax: (876) 968 8729
Email: cacjam@infochan.com
Website: www.consumeraffairsjamaica.com

Fair Trading Commission
52 Grenada Crescent
Kingston 5
Tel: (876) 9600120-4
Fax: (876) 960 0763
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
Website: www.jpsco.com

National Water Commission
4 Marescaux Road
Kingston 5
Tel:(876) 929 5430 - 5
1 888 225-5692 (toll free)
Email: customercareservices@nwc.com.jm
Website: www.nwcjamaica.com
National Association of Returned Citizens
Mr. Hugh Morrison
President
Lincoln Road
Browns Town P.O.
Browns Town, St. Ann
Tel: (876)404-7416
Email: hughmorrison42@yahoo.com
preshall@yahoo.com

National Association of Returned Citizens
P.O. Box 78
Duncans P.O., Trelawny
President: Mrs. Estella Grant
Tel. No.: 954-9827/Cell: 376-1454

Christiana Association of Returned Citizens
4 Moravia Road
P.O. Box 1685
Christiana, Manchester
President: Mrs. Olephia Dean
Tel. No.: 964-2829/Cell: 778-4439

Brown’s Town Association of Returned Citizens
P.O. Box 8
Brown’s Town, St. Ann
President: Mr. Hugh Morrison
Tel. No.: 404-7416

Association of Returned Citizens & Associates
112 Oxford Road
Alexander Park
Lyssons P.O.
St. Thomas
President: Mrs. B. Cushnie-George
Tel. No.: 734-5126/Cell: 443-1917

Central Manchester Association of Returned Citizens
15 Church Grove
P.O. Box 1673
Mandeville, Manchester
President: Mrs. Jasmine Pottinger
Tel. No.: 961-4217

International Returning Residents Association
47 E Old Hope Road
Kingston 6
President: Mrs. I. Darlington

Ocho Rios Returned Citizens Association
7 Eltham Heights
P.O. Box 245
Exchange, St. Ann
President: Mrs. L. Little
Tel. No.: 974-0277

Portland Returned Citizens Association
3 Dolphin Circle
P.O. Box 235
Port Antonio, Portland
President: Mr. E. Beckford
Tel. No.: 993-5257/925-6279

St. Mary Association of Returned Citizens
Highgate P.O.
St. Mary
President: Mrs. Ivy Fagan
Tel. No.: 992-9753/Cell: 870-3362

Santa Cruz Returned Citizens Association
Olive Park
Santa Cruz P.O.
St. Elizabeth
President: Mr. L.A. Gayle
Tel. No.: 966-3682

St. Thomas Returned Citizens Association
293 Mahoe Avenue
Albion Estate
President: Mr. Carlton Sealey
Tel. No.: 706-3358/Cell: 395-4019

Trelawny Returned Resident Association
Silver Sand Resort
P.O. Box 78
Duncans, Trelawny
President: Mrs. Estella Grant
Tel. No.: 954-9827/Cell: 366-8834

May Pen Home Comers Friendly Society
P.O. Box 473
May Pen, Clarendon
President: Mr. Roy Brown
Tel. No.: 986-2930/Cell: 361-6598

Association for the Resettlement of Returning Residents
Mr. Percival Latouche
President
1 Wharf Road
Morant Bay, St. Thomas
Telefax: (876) 734 4358
Cell: (876) 352 2509
Email: arr.jamaica@gmail.com www.youreturningresidentsjamaica.com
# Allowances for Duty Free Importation For Long Term Returning Residents

## Personal & Household Effects

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
</tr>
</thead>
</table>
| 6        | Bedside Tables  
Lamps for Bedside Tables | 1 each | Component Set (including Compact Disc Player)  
Ornamental Telephone  
Telephone Answering Machine  
Video Camera/Camcorder  
Microwave Oven  
Stove (Gas or Electric)  
Refrigerator  
Dish Washer  
Washing Machine  
Dryer |
| 4        | Verandah Chairs  
Bedroom Chairs  
Hassocks  
Rugs | | |
| 3        | Wall paintings  
Lamps for Dressers  
Dressers  
Clothes Hampers | | |
| 2        | Clothes Iron  
Bathroom Scales  
Fans (Ceiling or Standing)  
Chandeliers  
Shelf Units (Bathroom)  
Wall Clocks  
End Tables  
Canister Sets  
Portable Radios/Tape Recorders  
Television Sets  
Video Recorders  
Kitchen Stools  
Wardrobes  
Chest of Drawers | | |
<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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  
Coffee Maker  
Percolator  
Electric Can Opener  
Can Cutter (*non-electric*)  
Kitchen Scale  
Electric Juicer  
Electric Knife  
Electric Kitchen Saw  |

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 each</td>
<td>Other small electrical appliances for domestic use.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reasonable quantity</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A reasonable quantity</td>
<td>Used household effects</td>
</tr>
<tr>
<td></td>
<td>Musical Instruments</td>
</tr>
<tr>
<td>1 each</td>
<td>Television Set</td>
</tr>
<tr>
<td></td>
<td>Video Recorder</td>
</tr>
<tr>
<td></td>
<td>Component Set (including CD Player)</td>
</tr>
<tr>
<td></td>
<td>Personal Computer</td>
</tr>
<tr>
<td></td>
<td>Personal Computer Stand</td>
</tr>
<tr>
<td></td>
<td>Printer</td>
</tr>
<tr>
<td></td>
<td>Printer Stand</td>
</tr>
</tbody>
</table>

APPENDIX A-2
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**

<table>
<thead>
<tr>
<th>Description</th>
<th>Rates of Duty (incl. GCT)</th>
<th>Other Fees - Standard Compliance Fee (SCF)</th>
<th>Environmental Levy (ENVL), Customs Admin Fee (CAF) (%)</th>
<th>Total Duties and Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Computers</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Printers</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Electric knives</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Electric kitchen saws</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Lawn mowers (not type driven)</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Generators</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Water Pump - hand pump</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Water pump for motor car</td>
<td>ID 35% 16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>67%</td>
</tr>
<tr>
<td>Garden Tools</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>Household repair</td>
<td>16.5% GCT only</td>
<td>SCF 0.3</td>
<td>ENVL 0.5</td>
<td>17.3%</td>
</tr>
<tr>
<td>tools</td>
<td>16.5% GCT</td>
<td>%</td>
<td>17%</td>
<td></td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>-----------</td>
<td>---</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>Typewriters</td>
<td>16.5% GCT</td>
<td>-</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Typewriter and stands</td>
<td>16.5% GCT</td>
<td>-</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Facsimile machine</td>
<td>16.5% GCT</td>
<td>-</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Sewing machine</td>
<td>16.5% GCT</td>
<td>-</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Sergers</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Ornamental telephones</td>
<td>16.5% GCT</td>
<td>17.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Telephone answering machines</td>
<td>ID0% &amp; 0% GCT(FREE CODES USED)</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Musical instruments (guitar, violin, pianos, organs except steel band instruments)</td>
<td>16.5% GCT</td>
<td>.8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Safes</td>
<td>ID10% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Filing cabinet</td>
<td>ID10% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Exercise equipment (for home use)</td>
<td>20%ID &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Television sets (below 32”)</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Television sets (32” and above)</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Components sets</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td>48.6%</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>-------------------</td>
<td>-----</td>
<td>-----</td>
<td>-------</td>
</tr>
<tr>
<td>(incl. CD players)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portable radios</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Tape recorders</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Video cameras/camcorders</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Microwave ovens</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Stoves (Gas or electric)</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Refrigerator/</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Freezer</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Dishwashers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Washing machines</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Dryers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Kitchen tables</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Coffee tables</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Couches</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Display/curio</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Product Type</td>
<td>Percentage</td>
<td>GCT Percentage</td>
<td>ID</td>
<td>GCT</td>
</tr>
<tr>
<td>------------------------------</td>
<td>------------</td>
<td>----------------</td>
<td>-----</td>
<td>------</td>
</tr>
<tr>
<td>Cabinet (whatnots)</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Breakfronts</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
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<tr>
<td>Sofa beds</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hassocks</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dining rooms sets (tables and chairs)</td>
<td>16.5%ONLY</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Side boards</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
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<tr>
<td>Liquor trolleys</td>
<td>ID15% &amp; 16.5% GCT</td>
<td>0.3 0.5 17.3%</td>
<td></td>
<td></td>
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<tr>
<td>Verandah chairs</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lounge chairs</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nest of tables</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patio sets</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
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<tr>
<td>Desk and chairs</td>
<td>ID30% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
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<tr>
<td>Book cases</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recliners</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Step-on-stands</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Typewriter stands</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3 0.5 48.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Category</td>
<td>ID</td>
<td>15%</td>
<td>16.5%</td>
<td>20%</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>-----</td>
<td>-----</td>
<td>-------</td>
<td>-----</td>
</tr>
<tr>
<td>Computer stands</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Printers</td>
<td>0.3</td>
<td>0.5</td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Carpets and under layers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drapes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blinds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-plastics</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-steel</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-roller blinds of wood</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-other wooden blinds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cutlery</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-of precious metal (gold, silver)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ceramics</td>
<td>0.3</td>
<td>0.5</td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Chinaware</td>
<td>0.3</td>
<td>0.5</td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Glassware</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crystal ware</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-drinking glass of lead crystal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household linen</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pots and pans</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wall paintings and other works of art</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ironings boards</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Requirement</td>
<td>16.5% ONLY</td>
<td>0.3</td>
<td>0.5</td>
</tr>
<tr>
<td>---------------------------</td>
<td>------------------------</td>
<td>------------</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>Clothes hampers</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Fans (ceilings)</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Mirrors</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>-framed</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>-unframed</td>
<td>16.5% ONLY</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Barbecue grills</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Ladders</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Clothes irons</td>
<td>ID20% &amp; 16.5% GCT</td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Hair/blow dryers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Pressure cookers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Blenders</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Food Processors</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Percolators/coffee makers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Canisters</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Electric/can openers</td>
<td></td>
<td>0.3</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>0.3</td>
<td>0.5</td>
<td>Percentage</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-----</td>
<td>-----</td>
<td>------------</td>
<td></td>
</tr>
<tr>
<td>Kitchen scales</td>
<td></td>
<td></td>
<td>0.3</td>
<td></td>
</tr>
<tr>
<td>Wall clocks (agreg. 65.9%)</td>
<td></td>
<td></td>
<td>72.9%</td>
<td></td>
</tr>
<tr>
<td>40%ID</td>
<td></td>
<td></td>
<td>0.3</td>
<td></td>
</tr>
<tr>
<td>Video recorders (agreg. 65.9%)</td>
<td></td>
<td></td>
<td>72.9%</td>
<td></td>
</tr>
<tr>
<td>40%ID</td>
<td></td>
<td></td>
<td>0.3</td>
<td></td>
</tr>
<tr>
<td>Shelf Units</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Rugs</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Chandeliers</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Baby cribs</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Bathroom scales</td>
<td></td>
<td></td>
<td>17.3%</td>
<td></td>
</tr>
<tr>
<td>Play pens</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>High chairs</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Rocking chairs</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Bicycles</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Fish Tanks</td>
<td></td>
<td></td>
<td>17.3%</td>
<td></td>
</tr>
<tr>
<td>Toasters</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
<tr>
<td>Floor Polishers</td>
<td></td>
<td></td>
<td>48.6%</td>
<td></td>
</tr>
</tbody>
</table>
MOTOR VEHICLE RATES
REVISED W.E.F JUNE 1, 2013

INDIVIDUAL IMPORTERS

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

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 cc and Below</td>
<td>54%</td>
<td>20%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 1000 cc but NOT</td>
<td>68%</td>
<td>20%</td>
<td>20%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 2000 cc</td>
<td>97%</td>
<td>30%</td>
<td>30%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 3500 cc</td>
<td>113%</td>
<td>30%</td>
<td>40%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 cc and Below</td>
<td>40%</td>
<td>20%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 1000 cc but NOT</td>
<td>54%</td>
<td>20%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 2000 cc</td>
<td>67%</td>
<td>30%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 2200 cc but NOT</td>
<td>82%</td>
<td>30%</td>
<td>20%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Exceeding 3500 cc</td>
<td>97%</td>
<td>30%</td>
<td>30%</td>
<td>16.5%</td>
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</table>

**GAS**: Buses

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Passenger Seats</td>
<td>61%</td>
<td>10%</td>
<td>25%</td>
<td>16.5%</td>
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</table>

**DIESEL**: Buses

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Passenger Seats</td>
<td>48%</td>
<td>10%</td>
<td>15%</td>
<td>16.5%</td>
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</table>
**GAS**: Imported by Franchise Holders Licensed for use as Public Passenger Transport

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-14 Passenger Seats</td>
<td>41%</td>
<td>10%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>15-24 Passenger Seats</td>
<td>35%</td>
<td>10%</td>
<td>5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>25 and over Passenger Seats</td>
<td>11%</td>
<td>10%</td>
<td>0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-14 Passenger Seats</td>
<td>29%</td>
<td>10%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>15-24 Passenger Seats</td>
<td>29%</td>
<td>10%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>25 and over Passenger Seats</td>
<td>11%</td>
<td>10%</td>
<td>0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**GAS**: Vans, Trucks, Hearses

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Panel Vans/Window Vans, NOT Exceeding 2032 KG.</td>
<td>61%</td>
<td>10%</td>
<td>25%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Panel Vans/Window Vans, Exceeding 2031 KG.</td>
<td>35%</td>
<td>10%</td>
<td>5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Trucks NOT Exceeding 2000 KG.</td>
<td>41%</td>
<td>10%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Trucks Exceeding 2000 KG.</td>
<td>35%</td>
<td>10%</td>
<td>5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Hearses Exceeding 2032 KG.</td>
<td>90%</td>
<td>30%</td>
<td>25%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Hearse NOT Exceeding 2032 KG.</td>
<td>97%</td>
<td>30%</td>
<td>30%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**DIESEL**: Vans, Trucks, Hearses

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<tr>
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<th>SCT</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Panel Vans/Window Vans, NOT Exceeding 2032 KG.</td>
<td>48%</td>
<td>10%</td>
<td>15%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Panel Vans/Window Vans, Exceeding 2031 KG.</td>
<td>35%</td>
<td>10%</td>
<td>5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Trucks NOT Exceeding 2000 KG.</td>
<td>35%</td>
<td>10%</td>
<td>5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Trucks Exceeding 2000 KG.</td>
<td>29%</td>
<td>10%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Hearses Exceeding 2032 KG</td>
<td>67%</td>
<td>30%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Hearse NOT Exceeding 2032 KG</td>
<td>67%</td>
<td>30%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**GAS**: Pick Ups

<table>
<thead>
<tr>
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<th>GCT</th>
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<td>GCT</td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>-----------</td>
<td>----------</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>Compact Pickup Under 1850 KG Unladen</td>
<td>52%</td>
<td>30%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Weight</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pickup 1851-2200 KG Unladen Weight</td>
<td>82%</td>
<td>30%</td>
<td>20%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Pickup Over 2200 KG Unladen Weight</td>
<td>113%</td>
<td>30%</td>
<td>40%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**DIESEL**: Pick Ups

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<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compact Pickup Under 1850 KG Unladen</td>
<td>52%</td>
<td>30%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Weight</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pickup 1851-2200 KG Unladen Weight</td>
<td>67%</td>
<td>30%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Pickup Over 2200 KG Unladen Weight</td>
<td>97%</td>
<td>30%</td>
<td>30%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**GAS**: Tractor Heads and Special Purpose Vehicles

<table>
<thead>
<tr>
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<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Purpose Vehicles</td>
<td>34%</td>
<td>0%</td>
<td>15%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Tractor Heads</td>
<td>29%</td>
<td>0%</td>
<td>10%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**DIESEL**: Tractor Heads and Special Purpose Vehicles

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Purpose Vehicles</td>
<td>34%</td>
<td>0%</td>
<td>15%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Tractor Heads</td>
<td>17%</td>
<td>0%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**Energy Efficient Vehicles**

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
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<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hybrid</td>
<td>52%</td>
<td>30%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Electric Vehicle</td>
<td>52%</td>
<td>30%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**Motor Cycles**

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>AGGR DUTY</th>
<th>IMP DUTY</th>
<th>SCT</th>
<th>GCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cycles 300 cc and Over</td>
<td>41%</td>
<td>20%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Cycles 0-299 cc</td>
<td>29%</td>
<td>10%</td>
<td>0%</td>
<td>16.5%</td>
</tr>
</tbody>
</table>

**NOTE**: CUSTOMS ADMINISTRATIVE FEE FOR NEW VEHICLES IS JMD $64,075.00 AND USED VEHICLES IS JMD$ 66,987.50

December 2013

Diaspora and Consular Affairs Department
Ministry of Foreign Affairs and Foreign Trade

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