



MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE

INFORMATION BOOKLET FOR RETURNING RESIDENTS



This Booklet provides 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 information 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 or the respective Jamaican Diplomatic or Consular Mission. The addresses and contact numbers are provided in the Directory.

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 and Government 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.

The Returning Residents Facilitation Unit (RRFU) subsequently was upgraded to a department, now known as the **Diaspora and Consular Affairs Department**. The Department serves as the focal point for the facilitation of assistance to Returning Residents through the transmission of information to and from overseas based Jamaicans. The functions of the Department include:

- Administration of the Returning Residents' Programme
- Monitoring of procedures relating to the relocation process; the identification of problems; and the facilitation of solutions.
- Promotion of the development of a policy supportive of the interests

of Jamaican communities in their respective host countries.

- Encouragement and mobilization of Jamaicans abroad in the promotion of mutually beneficial relationships that contribute to national development.

In carrying out its functions the Department liaises with key Ministries, Departments and Agencies, including:

- The Ministry of National Security (Passport Immigration and Citizenship Agency) - matters relating to nationality, citizenship and immigration procedures;
- The Customs Department - matters relating to eligibility for concessions, and the importation and clearance of personal and household effects, tools of trade, motor vehicles and other items;
- The Trade Board Limited - matters relating to the issuance of Import Licences;
- The Ministry of Finance and the Public Service and the Ministry of Investment, Industry and Commerce- matters relating to motor vehicle import policy and duty regime.
- Jamaica Trade and Invest - matters relating to investment policy and establishment of businesses.

ELIGIBILITY AND BASIC 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.

Special Cases

- Non-Jamaican spouses or persons who qualify for returning resident status are afforded the same concessions as their Jamaican partner. **Both parties must have resided overseas for at least three (3) consecutive years.**

A couple will be treated as one family if they return together. Spouses who do not return together but do so within three (3) years of each other are treated as one family and are entitled to only one (1) concession.

- Returning students who have attained the age of eighteen (18) years who have studied abroad for more than one (1) year, but less than three (3) years qualify for concessions in respect of tools of trade and some personal and household effects.
- Jamaicans who renounced their citizenship and can provide evidence of that previous status are granted the status of Returning Resident.

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 passport; if recently issued, expired passport must also be presented.
- 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

Documentary Evidence may include one of the following, but is not limited to:

ABROAD

- Notarized Letter of Separation from employer
- Tax returns for the last three (3) years
- Pay stubs, W2 and P45 forms for the last three (3) years
- Evidence of bills honoured
- Copy of Retirement Papers/ Pension Advice
- Proof of recent disposal of property (for example, sale agreement)

JAMAICA

- Proof of property acquired/title
- Utility Bills
- Property Tax Receipts
- Lease Agreement/Rent Receipt
- Notarized Letter from prospective employer/ employment contract.

STUDENTS

- Copy of Transcript
- Letter from institution attended
- Copy of I-20 Form, as appropriate. The form should be certified by the last institution attended.

IMPORTATION OF PERSONAL AND HOUSEHOLD EFFECTS AND PROFESSIONAL EQUIPMENT

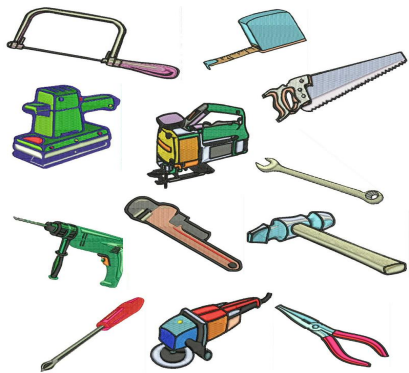
PERSONAL AND HOUSEHOLD EFFECTS

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.

TOOLS OF TRADE

Tools of Trade are defined as *that type and amount of instruments, tools, equipment, devices and machinery used in the normal course and scope of a person's profession, trade or occupation without utilizing additional labour.*



Returning Residents may import these items free of customs duty, provided that the Customs Officer is satisfied that:

- the items are for the sole use of the individual for purposes of income generation;
- the individual is qualified to use them;
- they are of the type and quantity that can be used; and
- they 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 Customs Department 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.

Used vehicles should not be more than three (3) years and motor cars and four (4) years for light commercial vehicles at the time of importation.



Approval of licences for motor vehicles that are older than 3 years will be at the discretion of the Trade Board. The vehicle must have been owned by the importer for at least 6 months prior to the date of application for the license.

Applications for the importation of classic/antique/limited edition motor vehicles **MUST** be accompanied by documentary support from the Jamaica Classic Car Club, as well as documentary evidence that the unit falls within the definition and category specified by the Motor Vehicle Import Licensing Policy administered by 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 **NOT** required for the importation of oversized vehicles (heavy-duty trucks, tractors and trailers - three (3) tons and over unladen weight). Importers **MUST FIRST** obtain written permission from the Island Traffic Authority **BEFORE** importing such units.

A Certificate of Fitness is required only for motor vehicles to be imported from a country where it is a statutory requirement that vehicles be examined and certified prior to shipment.

Vehicles imported from countries where they drive on the right **must be** modified to allow passengers to enter/exit on the curbside of the road and for the beam of the headlamps to reflect down on the left horizontal plane or up and down on the vertical plane.

Import licences issued by the Trade Board Limited are valid for the duration of the financial year in which they are granted, **that is, the period 1st April to 31st March of any given year or remaining portion thereof.**

An importer must obtain an Import Licence from the Trade Board **BEFORE** shipping the vehicle.

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:
 - Passport (bio-data pages)
 - Driver's licence (both sides)
 - Electoral Identification Card

ONLINE APPLICATIONS

Applications must be made online using the Trade Board Information System (TBIS). The Trade Board no longer issues printed import licence for Motor Vehicles. Supporting documents such as invoices, bills of sale, titles and cancellation certificates may be emailed, faxed or uploaded to the website.

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

Applications are processed within twenty-four (24) hours of receipt 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.
- C78 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 Customs by the Customs Broker.

The services of a Customs Broker must be secured to clear the vehicle as the individual is 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 Land. 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 Permit is required for the importation of plants and plant products. The application for such permit should be submitted in writing to the Chief Quarantine Officer, Ministry of Agriculture and should indicate the items, quantity and country of origin.

- **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.**

DIRECTORY

Ministry of Foreign Affairs and Foreign Trade

21 Dominica Drive
P.O. Box 624
Kingston 5
Tel:(876) 926 4220
Fax:(876) 929 6733
Website: www.mfajt.gov.jm

Diaspora and Consular Affairs Department

Email: dcamfaja@cwjamaica.com
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@jhcuk.com
Website: www.jhcuk.com

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: jamconmi@bellsouth.net

Jamaican High Commission OTTAWA

Standard Life Building
275 Slater Street, Suite 800
Ottawa, Ontario K1P 5H9
Canada
Tel: (613) 233 9311
Fax: (613) 452 0611
Email: hc@jhcottawa.ca

Jamaican Consulate General NEW YORK

767 Third Avenue
New York 10017, NY, USA
Tel: (212) 935 9000
Fax: (212) 935-7507
Email: cq@congenjamaica-ny.org
Website: www.congenjamaica-ny.org

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

Jamaican Consulate General TORONTO

303 Eglinton Avenue East
Toronto, Ontario M4P 1L3
Tel: (416) 598 3008
(416) 698 3035/ 2639
Fax: (416) 598 4928
Email: congentoronto@on.aibn.com

JAMAICA TRADE AND INVEST (JAMPRO)

Kingston

18 Trafalgar Road

Kingston 10

Tel: (876) 978 7755

(876) 978 3337

Toll free: 1 888-INVESTJA (in Jamaica)

1 877 JAMVEST (from North America)

Fax: (876) 978-4341

Email: info@jti.org.jm

Website: www.jamaicatradeandinvest.org

Montego Bay

UGI Building, 2nd Floor

30 Market Street

Montego Bay, St. James

Tel: (876) 952 3420

Fax: (876) 952 1384

Email: jtimobay@jti.org.jm

United Kingdom

c/o Jamaica High Commission

1 Prince Consort Road

London SW7 2BZ

England

Tel: (44) 0207 823 8894

Fax: (44) 0207 823 9886

Email: jtiuk@jti.org.jm

GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES

Ministry of National Security

Mutual Life Building (North Tower)
2 Oxford Road
Kingston 5
Tel: (876) 906 4908-31
Fax: (876) 906 1712
(876) 906 1715
Email: 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
(876) 754 5249
Fax: (876) 906 4372
Email: info@pica.gov.jm
Website: www.pica.gov.jm

Office of the Commissioner of Police

101-103 Old Hope Rd
Kingston 6
Tel: (876) 927 4421
(876) 926 8793
Fax: (876) 927-7516

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

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

Hope Gardens
Kingston 6
Tel: (876) 927 1731-50
Fax: (876) 927-1904
Email: psoffice@moa.gov.jm
Website: www.moa.gov.jm

Rural Agricultural Development Authority (RADA)

Hope Gardens
Kingston 6
Tel: (876) 977 1158-63
Fax: (876) 970 4660

National Land Agency

93 Hanover Street
Kingston
Tel: (876) 922 7565,
(876) 922 8702
Email: asknla@nla.gov.jm
Website: www.nla.gov.jm

Ministry of Finance & the Public Service

30 National Heroes Circle
Kingston 4
Tel: (876) 922 8600-9
Fax: (876) 922 7097
(876) 922 8804
Email: info@mof.gov.jm
Website: www.mof.gov.jm

Taxpayer Registration Centre (Card Centre)

Office Centre Building
12 Ocean Boulevard
Kingston
Tel: (876) 924- 9280-1
Website: www.jamaicatax.gov.jm
Email: taxhelp@tsd.gov.jm

Trade Board Limited

Kingston - Head Office

107 Constant Spring Road

Kingston 8

Tel: (876) 969 0883, (876) 969 2785

Toll free 1 888-367-8247

Fax: (876) 925 6513, (876) 925 6526

Email: info@tradeboard.gov.jm

Website: www.tradeboard.gov.jm

Ministry of Labour & Social Security

1F North Street

Kingston 8

Tel: (876) 922 9500-14 (*Employment Section*)

(876) 922 8000-1 (*Welfare Section*)

Fax: (876) 948 7042

Website: www.lmis-ele.org.jm

Ministry of Investment, Industry and Commerce

36 Trafalgar Road

Kingston 10

Tel: (876) 754 5501 (876) 929 8990-9

(876) 968 7116 (876) 926 2990

Fax: (876) 929 8103

Email: communications@mct.gov.jm

Website: www.mct.gov.jm

PUBLIC AND PRIVATE SECTOR AGENCIES

Jamaica Customs

Returning Residents Unit
Customs House, Newport East
Marcus Garvey Drive
P.O. Box 466
Kingston 15
Tel: (876) 750-3005, 750-3098
Fax: (876) 922-7600
Website: www.jacustoms.gov.jm

Collector of Customs, Montego Bay

Howard Cooke Boulevard
Revenue Service Centre Building
P.O. Box 232
Montego Bay, St. James
Tel: (876) 952-3080
Fax: (876) 979-2827

Registrar General's Department

Twickenham Park
Spanish Town
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.infochan.com/cac

Fair Trading Commission

52 Grenada Crescent
Kingston 5
Tel: 960-0120-4
Email: ftc@cwjamaica.com
Website: www.jftc.com

Customs Brokers Association of Jamaica

14 First Street
Kingston 13
Tel: (876) 901 3712
(876) 901 7405
Fax: (876) 901 7405
Email: info@cbaj.org
Website: www.cbaj.org

Real Estate Board

8 Dominica Drive
Kingston 5
Tel: (876) 926-9748/9
(Fax: (876) 926 0001
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)
Website: www.nwcjamaica.com

Returned Citizens Associations

National Association of Returned Citizens

Mrs. Jasemine Pottinger
President
15 Church Grove
P.O. Box 1673
Mandeville
Manchester
Tel: (876) 961- 4217

Association for the Resettlement of Returning Residents

Mr. Percival Latouche
President
12 Melmac Avenue
Kingston 5
Telefax: (876) 925-7277
Email: youreturning@hotmail.com

**Allowances for Duty Free Importation
For Long Term Returning Residents**

Personal & Household Effects

QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
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 Kitchen Table Deep Freezer Water Heater Air Conditioning Unit Living Room Set Coffee Table Couch Curio/Display Cabinet Whatnot Breakfront Sofa Bed Piano or Organ Dining Room Set (Table & Chairs) Side Board Liquor Trolley Patio Set Lounge Chair Nest of Tables Desk Chair
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		

			Bookcase Typewriter and Stand Filing Cabinet Safe Personal Computer & Computer Stand Printer & Printer Stand Recliner Step-on Stand Sewing Machine Serger Ironing Board
QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
1 each	Lawn Mower(<i>not including type which can be driven</i>) 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 (<i>non-electric</i>) Kitchen Scale Electric Juicer Electric Knife		1 King-size or Queen-size Bed and 2 Double Beds Or 4 Single Beds or Double Beds

	Electric Kitchen Saw		
1 each	Other small electrical appliances for domestic use.	A reasonable quantity	Carpets and Carpet Underlay Drapes Blinds Cutlery Chinaware Crystal Household Linen Pots & Pans Exercise equipment for use at home Garden Tools Musical Instruments Household Repair Tools

Allowances for Duty Free Importation For Students

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

Rates of Custom Duty Personal and Household Effects

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

DESCRIPTION	RATES OF DUTY (INCL. GCT)	OTHER FEES-STANDARD COMPLIANCE FEE (SCF) ENVIRONMENTAL LEVY (ENVL), CUSTOMS USER FEE (CUF) (%)			TOTAL DUTIES AND FEES
		SCF	ENVL	CUF	
Personal Computers	Nil	-	0.5	2	2.5%
Printers	Nil	0.3	0.5	2	2.8%
Electric knives	39.8%	0.3	0.5	2	42.6%
Electric kitchen saws	39.8%	0.3	0.5	2	42.6%
Lawn mowers (not type driven)	16.5% GCT only	-	0.5	2	19%
Generators	16.5% GCT only	0.3	0.5	2	19.3%
Water Pump -hand pump	16.5% GCT only	-	0.5	2	19%
-water pump for motor car	28.15%	-	0.5	2	30.65%
Garden Tools	16.5% GCT only	0.3	0.5	2	19.3%
Household repair tools	39.8%	0.3	0.5	2	42.6%
Typewriters	16.5% GCT	-	0.5	2	19%

Typewriter and stands	16.5% GCT	-	0.5	2	19%
Facsimile machine	16.5 % GCT	-	0.5	2	19%
Sewing machine	16.5 % GCT	-	0.5	2	19%
Sergers	16.5 % GCT	-	0.5	2	19%
Ornamental telephones	39.8%	0.3	0.5	2	42.6%
Telephone answering machines	39.8%	0.3	0.5	2	42.6%
Musical instruments (guitar, violin, pianos, organs except steel band instruments)	Nil	0.3	0.5	2	2.8%
Safes	16.5% GCT	0.3	0.5	2	19.3%
Filing cabinet	28.15%	0.3	0.5	2	30.95%
Exercise equipment (for home use)	28.15%	-	0.5	2	30.65%
Television sets	39.8%	0.3	0.5	2	42.6%
Components sets (incl. CD players)	39.8%	0.3	0.5	2	42.6%
Portable radios	39.8%	0.3	0.5	2	42.6%
Tape recorders	39.8%	0.3	0.5	2	42.6%
Video cameras/camcorders	39.8%	0.3	0.5	2	42.6%
Microwave ovens	39.8%	0.3	0.5	2	42.6%
Stoves (Gas or electric)	39.8%	0.3	0.5	2	42.6%

Refrigerator/ Freezer	39.8%	0.3	0.5	2	42.6%
Dishwashers	39.8%	0.3	0.5	2	42.6%
Washing machines	39.8%	0.3	0.5	2	42.6%
Dryers	39.8%	0.3	0.5	2	42.6%
Kitchen tables	39.8%	0.3	0.5	2	42.6%
Coffee tables	39.8%	0.3	0.5	2	42.6%
Couches	39.8%	0.3	0.5	2	42.6%
Display/curio	39.8%	0.3	0.5	2	42.6%
Cabinet (whatnots)	39.8%	0.3	0.5	2	42.6%
Breakfronts	39.8%	0.3	0.5	2	42.6%
Sofa beds	39.8%	0.3	0.5	2	42.6%
Hassocks	39.8%	0.3	0.5	2	42.6%
Dining rooms sets (tables and chairs)	39.8%	0.3	0.5	2	42.6%
Side boards	39.8%	0.3	0.5	2	42.6%
Liquor trolleys	39.8%	0.3	0.5	2	42.6%
Verandah chairs	39.8%	0.3	0.5	2	42.6%
Lounge chairs	39.8%	0.3	0.5	2	42.6%
Nest of tables	39.8%	0.3	0.5	2	42.6%
Patio sets	39.8%	0.3	0.5	2	42.6%
Desk and chairs	39.8%	0.3	0.5	2	42.6%

Book cases	39.8%	0.3	0.5	2	42.6%
Recliners	39.8%	0.3	0.5	2	42.6%
Step-on-stands	39.8%	0.3	0.5	2	42.6%
Typewriter stands	16.5% GCT	-	0.5	2	19%
Computer stands	39.8%	0.3	0.5	2	42.6%
Printers	39.8%	0.3	0.5	2	42.6%
Carpets and under layers	39.8%	0.3	0.5	2	42.6%
Drapes	39.8%	0.3	0.5	2	42.6%
Blinds					
-plastics	39.8%	0.3	0.5	2	36.78%
-steel	39.8%	0.3	0.5	2	42.6%
-roller blinds of wood	16.5% GCT	0.3	0.5	2	19.3%
-other wooden blinds	39.85%	0.3	0.5	2	42.6%
Cutlery	39.8%	0.3	0.5	2	42.6%
- of precious metal (gold, silver)	51.45%	0.3	0.5	2	54.25%
Ceramics	39.8%	0.3	0.5	2	42.6%
Chinaware	39.8%	0.3	0.5	2	42.6%
Glassware	39.8%	0.3	0.5	2	42.6%
Crystal ware	39.8%	0.3	0.5	2	42.6%
-drinking glass of lead crystal	45.63%	0.3	0.5	2	48.43%
Household linen	39.8%	0.3	0.5	2	42.6%
Pots and pans	39.8%	0.3	0.5	2	42.6%
Wall paintings and					

other works of art	39.8%	0.3	0.5	2	42.6%
Ironings boards	39.8%	0.3	0.5	2	42.6%
Clothes hampers	39.8%	0.3	0.5	2	42.6%
Fans (ceilings)	39.8%	0.3	0.5	2	42.6%
Mirrors					
-framed	16.5%	0.3	0.5	2	19.3%
-unframed	33.98%	0.3	0.5	2	36.78%
Barbecue grills	39.8%	0.3	0.5	2	42.6%
Ladders	39.8%	0.3	0.5	2	42.6%
Clothes irons	39.8%	0.3	0.5	2	42.6%
Hair/blow dryers	39.8%	0.3	0.5	2	42.6%
Pressure cookers	39.8%	0.3	0.5	2	42.6%
Blenders	39.8%	0.3	0.5	2	42.6%
Food Processors	39.8%	0.3	0.5	2	42.6%
Percolators/coffee makers	39.8%	0.3	0.5	2	42.6%
Canisters	39.8%	0.3	0.5	2	42.6%
Electric/can openers	39.8%	0.3	0.5	2	42.6%
Kitchen scales	39.8%	0.3	0.5	2	42.6%
Wall clocks	51.45%	0.3	0.5	2	54.25%
Video recorders	51.45%	0.3	0.5	2	54.25%
Shelf Units	39.8%	0.3	0.5	2	42.6%
Rugs	39.8%	0.3	0.5	2	42.6%

Chandeliers	39.8%	0.3	0.5	2	42.6%
Baby cribs	39.8%	0.3	0.5	2	42.6%
Bathroom scales	39.8%	0.3	0.5	2	42.6%
Play pens	39.8%	0.3	0.5	2	42.6%
High chairs	39.8%	0.3	0.5	2	42.6%
Rocking chairs	39.8%	0.3	0.5	2	42.6%
Bicycles	39.8%	0.3	0.5	2	42.6%
Fish Tanks	39.8%	0.3	0.5	2	42.6%
Toasters	39.8%	0.3	0.5	2	42.6%
Floor Polishers	39.8%	0.3	0.5	2	42.6%
Vacuum cleaners	39.8%	0.3	0.5	2	42.6%

**Motor Vehicle Rates for Motor Cars, Station Wagon, Estate Cars,
Wagons and Limousines for the Carriage of Tourists by Contract License
Holders.**

Item Description	Unit for Tax	Aggregate Duty individual (gas)	Aggregate Duty individual (diesel)
Motor cars	1000-1600cc	82%	63% (no SCT)
	1601-2000cc	110%	91%
	2001-3000cc	128%	110%
	Over 3000cc gas/over diesel	192%	174%
Limousines	All engines	128%	110%
Trucks (pick ups)	<1720 kg	43%	28% (no SCT)
	1721-2200 kg	94%	79%
	>2200 kg	187%	173%
Other trucks	<2032 kg	65%	30%
	>2032 kg	43%	28% (no SCT)
Public Passenger Buses	9-15 seats	65%	50%
Rural Passenger buses	15-24 seats	43%	28% (no SCT)
Vehicles for Carriage of Tourists	25 seats or more	10% (no SCT)	10% (no SCT)
Other buses	All seats	79%	65%

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