



JAMAICA CUSTOMS AGENCY



**A GUIDE TO THE
IMPORTATION OF
CHARITABLE
ITEMS**



Any entity seeking to be certified as a charitable institution, or to obtain benefits under the Charities Act, must first be registered with the Department of Co-operatives and Friendly Societies (DCFS). Information on registration requirements and procedure can be obtained from the DCFS's website at www.dcfjamaica.org

Donations to Charities

- The beneficiary must be registered with the Department of Co-operative and Friendly Societies (DCFS) and obtain a Certificate of Registration prior to the arrival of the shipment
- Shipment must be sent only in the name and address of the registered charitable organization
- The nature of the shipment must be in accordance with your object and powers supplied to the DCFS

Benefits to Organizations Registered Under the Charities Act

- No Import Duty
- No General Consumption Tax (GCT)
- Only 50% of applicable Customs Administration Fee (CAF)
- No Additional Stamp Duty (ASD) or Stamp Duty

For Motor Vehicle:

- Full Import Duty, Environmental levy, and General Consumption Tax will be payable.
- Only 50% Customs Administration Fee
- No Special Consumption Tax or Stamp Duty

How to Proceed when Clearing Charitable Items

When clearing shipments for charitable organizations, the representative should proceed to the port of clearance with the following documents:

- Copy of the Certificate of Registration
- Signed Special Declaration *(see specimen below)
- Bill of Lading or Airway Bill
- Packing List
- Invoice
- Tax Compliance Certificate (TCC)
- Import Permit or Licence, if applicable
- Valid Identification
- Any other document deemed necessary and applicable to the shipment

Any shipment with a Cost, Insurance and Freight (CIF) value that is above US\$5000.00 must be cleared by a Licensed Customs Broker

Where clearance is being undertaken by an individual other than an officer of the organization a letter of authorization should be presented. The letter must be done on the organization's letter head and signed by a director of that organization.

* Special Declaration

We hereby declare that we are an authorized Charitable Organization and that the goods entered herein are imported for free distribution to and that these items are exempt from the payment of Import Duty/GCT as per section 5 subsection (2) of the Customs Act and Part 11 Group 9 of the GCT Act.

We further declare that the items will not be sold or otherwise disposed of without the approval of the Commissioner of Customs and the Commissioner of GCT.

Donations for Schools

Donations for schools must be sent through the National Education Trust (NET). Information on the items being donated are to be submitted to NET by email at info@net.org.jm

The goods must be consigned to the National Education Trust and the name of the recipient institution.

For further information the National education Trust can be reached at (876) 922 3134 or 967 9007 email netinfo@moe.gov.jm

Important Notes

Approved charitable organizations should note that both the Jamaica Customs Agency and the Tax Administration of Jamaica will execute post audits from time to time. Where it has been determined that an approved charitable organization, which has benefited from tax relief, is operating contrary to the provisions of the tax laws, the appropriate remedies and penalties will apply.

For Further Information Contact:

Jamaica Customs Agency
Myer's Wharf, Newport East, Kingston 15
Telephone: 1(876)922-5140-8
Email: public.relations@jacustoms.gov.jm
Website: www.jacustoms.gov.jm

Or

The Department of Co-operatives and Friendly Societies
2 Musgrave Avenue, Kingston 10
Telephone: 1(876)927-4912 / 927-6572
Email: dcfs@cwjamaica.com
Website: www.dcfsjamaica.org

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