

RETURNING RESIDENTS POLICY GOVERNING APPROVALS AND EXEMPTIONS PURSUANT TO REQUIREMENTS OUTLINED IN SECOND SCHEDULE OF THE CUSTOMS ACT

Structure of the Schedule in Relation to Returning Resident

The Second Schedule recognizes three (3) categories of passengers to whom returning resident's exemption can be applied:

1. **Returning Resident:** In accordance with definition outlined Item 6A, paragraph 7 of the Schedule, a returning resident is a person who the proper officer is satisfied is a Jamaican national who has attained the age of eighteen (18) years and has been resident overseas for not less than three consecutive years; and is returning to Jamaica to reside permanently. Returning Residents are entitled to exemptions from import duties and taxes on household effects, whether **new or used**. Such exemptions relate solely to the quantity and description specified in paragraph 8 of Item 6A.

General passenger allowances outlined in Item 6 are also applicable to the passenger who is also a Returning Resident so long as the entitlements under Item 6 are not in conflict with entitlements being received as a Returning Resident under Item 6A, paragraph (1), (2), and (8).

The following categories of passengers are normally processed as Returning Residents once they meet the criteria specified for Returning Resident:

- Passenger returning after overseas migration
 - Returning from overseas assignment/employment/study/special mission/etc- lasting three consecutive years or more (Foreign Service Officers and Repatriates)
2. **Returning Student-** Jamaican national who has resided abroad for **at least one year** but less than three (3) consecutive years for the purpose of pursuing a course of study and returns to Jamaica to reside permanently.
 3. **Spouse of Returning Resident-** intending to reside permanently in Jamaica.

ELIGIBILITY AND REQUIREMENTS

RETURNING RESIDENT

In order to qualify for Returning Resident's status and benefit from concessions on personal and household effects, instruments, tools, machinery, and equipment, an applicant must satisfy the requirements as outlined in Item 6A, paragraph (1) to (8)

One-time Exemptions for Returning Resident

Exemptions are applied to both accompanied and unaccompanied baggage of a passenger approved as a Returning Resident.

Exemption from the payment of duties and taxes on imported articles and goods is granted as a one-time benefit for all Returning Residents.

Exemption based on the specific type and quantity of items as listed in the schedule (paragraph 8) shall not apply in any case where a previous exemption was already granted upon importation unless the previous exemption was not granted in relation to the total quantity so listed in respect of each item. Therefore, a Returning Resident is entitled exemptions based solely on the quantities so listed in the Schedule. Consequently, this exemption shall apply in relation to each passenger only in respect of the quantities so listed.

Entitlements to spouse of a Returning Resident

A spouse of a Returning Resident is entitled to benefit from exemptions granted to his/her partner as long as the spouse satisfies the criteria of that of a Returning Resident. Consequently, for the purposes of the exemption in respect to household effects specified in paragraph (8) of item 6A of the schedule, a returning resident and his or her spouse shall be counted as one passenger where the returning resident and the spouse arrive in Jamaica at the same time or within three years of each other. Therefore, the entitlement of a spouse with respect to the household effects listed in paragraph (8) shall only be applicable where the Returning Resident did not receive the full entitlement upon arrival and the residual quantities are being imported by the spouse within the three year period.

Exemptions on Instruments, Tools, Machinery, and Equipment for Returning Resident and Spouse, whether New or Used

(3) Exemption is granted in respect of instruments, tools, equipment and machinery (**new or used**) referred to in paragraphs (1) and (2) and the proviso to each such paragraph of the schedule. This exemption shall apply in like manner to the spouse of a Returning Resident who intends to reside permanently in Jamaica as it applies to the Returning Resident.

General Conditions for Exemptions on Household Effects, Instruments, Tools, Machinery, and Equipment

- Imported within six months before or after arrival or such longer period approved by Commissioner (The Returning Resident)
- Exemptions on household effects based on specific list in paragraph (8) of the Schedule
- Not imported for sale or commercial exchange
- Intended for the sole use of the returning resident/spouse in his/her trade, profession, occupation of employment (tools, instrument, machinery, equipment)
- Of such type and in such quantity as can be so used (tools, instrument, machinery, equipment)
- Exemptions, granted on the same category of household effects being imported as a passenger who is also a Returning Resident, shall not exceed the total quantity stated in paragraph (8) of the Schedule

RETURNING STUDENTS

A Jamaican national who has resided abroad **more than** one year but less than three (3) consecutive years for the purpose of pursuing a course of study and returns to Jamaica to reside permanently therein, shall be entitled to duty exemption under this Item.

Exemptions for Returning Students (Adult)

- Instruments, tools, equipment and machinery specified in paragraphs (1) and (2) of Schedule are not imported for sale or commercial exchange, intended for the sole use of the student in his/her trade, profession, occupation of employment, of such type and in such quantity as can be so used.
- Used household effects
- Electronic equipment(**whether used or new**) including a television set, a video recorder, a component set (which may include a compact disc player)
- A reasonable quantity of musical instruments;
- A personal computer and computer stand, printer and printer stand;
- Exemptions are applicable to accompanied or unaccompanied baggage imported within six (6) months before or after arrival {**such period as specified in paragraph (2)**}.

General Processing Procedure for Returning Resident, Returning Student and Spouse of Returning Resident

- A Returning Resident or Returning Student **may** be interviewed.
- Returning Residents are required to make applications online and upload relevant documents for review.
- The Returning Residents' Unit will respond to applications and process applicants accordingly.
- The relevant Exemption Notice will be prepared and applicants notified of the next step in the process for the clearance of shipment, including any other relevant documents that may be required prior to activation of exemption and clearance of goods.
- Returning Resident completes listing of new and used household effects and tools of trade, by assigning quantities and estimated values, and affixing signature. The declaration of values will be used when preparing Customs Import Declaration (IM4 / IMS4).
- Returning Residents are no longer required to attend the Unit for the processing of application, except in extenuating circumstances of which they will be notified.

GENERAL DOCUMENTARY REQUIREMENTS FOR RETURNING RESIDENTS (INCLUDING SPOUSES OF RETURNING RESIDENTS)

- Valid Jamaican passport, or
- Valid non-Jamaican passport, endorsed with an **Unconditional Stamp** by the Passport Immigration and Citizenship Agency (Immigration Section)

FROM ABROAD

- Notarized Letter confirming residence abroad for three consecutive years, or
- Letter from Consulate confirming resident status, or
- Work Permit (applicable only in particular circumstances), or
- Retirement Papers/ Pension Advice/Social Security Letter (applicable only in special circumstances), or
- Pay stubs for the last quarters of the last three consecutive years prior to application for Returning Resident status
- Letter from Employer validating period of employment with the organization.

FROM JAMAICA

- Declaration of intention for permanent residency in Jamaica (declaration must be witnessed by a Justice of the Peace or notarized by a Notary Public), or
- Rental /Lease Agreement (if applicable), or
- Utility Bill (JPS, NWC, FLOW) , or
- Residency letter from head of household certified by a Justice of the Peace along with an attached utility bill (if living with a family member or friend).
- Any other pertinent document that may substantiate intention for permanent residence in Jamaica

STUDENTS

- A valid Jamaican Passport or valid Non-Jamaican Passport affixed with unconditional stamp (where applicable)
- Transcript from institution attended or Certificate of Award verified by institution granting certification, or
- Letter from institution attended confirming duration of course of study or time spent at that institution

FOREIGN SERVICE OFFICERS AND REPATRIATES

- Valid Jamaican passport, or
- Valid non-Jamaican passport, endorsed with an **Unconditional Stamp** by the Passport Immigration and Citizenship Agency (Immigration Section)
- Foreign Service Officers will only be required to submit a formal letter from Ministry of Foreign Affairs confirming duration of overseas assignment/duties
- Repatriates will only be required to submit formal Regional/CARICOM letter, confirming the duration of employment overseas

INVOLUNTARY RETURNED MIGRANTS (DEPORTED JAMAICANS) –Abroad for last three (3) consecutive years

- Deportation Order or Case File (confirming separation from abroad)
- Letter from the Passport, Immigration and Citizenship Agency (Deportation Unit)- (confirming evidence of landing) and
- Valid Identification or Photographs Certified by JP

GENERAL DOUMENTARY EVIDENCE FOR INSTRUMENTS, TOOLS, EQUIPMENT, AND MACHINERY

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.

- Any authentic documents to validate one’s profession, trade or occupation
- Where applicable, Declaration of Intention of Use signed by:-
 - The Returning Resident
 - Spouse of Returning Resident
 - Returning Student

Returning Jamaicans on Official Business Abroad and Expatriates

Foreign Service Officers and Repatriates

The general application of Returning Resident status to these categories of passengers must be in accordance with the definition of Returning Resident outlined in the Schedule. Consequently, where these individuals do not meet the requirements, benefits should be applied with the general allowance applicable to all passengers as outlined in Item 6, paragraph (1) and (2).

Expatriates on work assignment in Jamaica

Expatriates are not Returning Residents and should not be processed in such manner. Instead, benefits should be applied with the general allowance applicable to all passengers as outlined in Item 6, paragraph (1) and (2) of the schedule. Processing should be supported by evidence of Work Permit or letter from Ministry of Labour.

