

MOTOR VEHICLE RATES
REVISED W.E.F. APRIL 1, 2020
DEALERS/EX-WAREHOUSE

ITEM DESCRIPTION (GAS)	AGGREGATE IMPORT DUTY RATE	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION (DIESEL)	AGGRGATE IMPORT DUTY RATE	IMP DUTY	SCTA	GCT
					MOTOR CARS, STATION WAGONS, ESTATE CARS, LIMOUSINES				
					RANGE ROGER, SUV AND VEHICLES OF SIMILAR CONSTRUCTION				
1000 CC AND BELOW	45%	20%	0%	20.0%	1000CC AND BELOW	45%	20%	0%	20.0%
EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	59%	20%	10%	20.0%	EXCEEDING 1000 CC BUT NOT EXCEEDING 2000CC	49%	20%	3%	20.0%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3500 CC	73%	20%	20%	20.0%	EXCEEDING 2000CC BUT NOT EXCEEDING 2200CC	49%	20%	3%	20.0%
EXCEEDING 3500 CC	73%	20%	20%	20.0%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3500CC	63%	20%	13%	20.0%
					EXCEEDING 3500 CC	63%	20%	13%	20.0%
BUSES									
10 & OVER PASSENGER SEATS AND OVER (All Seats)	50%	10%	13%	20.0%	10 & OVER PASSENGER SEATS AND OVER	39%	10%	5%	20.0%
IMPORTED BY FRANCHISE HOLDERS LICENSED FOR USE AS PUBLIC PASSENGER TRANSPORT									
10-14 PASSENGER SEATS	39%	10%	5%	20.0%	10-14 PASSENGER SEATS	33%	10%	0%	20.0%
15 TO 24 PASSENGER SEATS	33%	10%	0%	20.0%	15 TO 24 PASSENGER SEATS	33%	10%	0%	20.0%
25 AND OVER PASSENGER SEATS	33%	10%	0%	20.0%	25 AND OVER PASSENGER SEATS	33%	10%	0%	20.0%
VANS, TRUCKS, HEARSEES									
PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	33%	10%	0%	20.0%	PANEL VANS / WINDOW VANS EXCEEDING 2032 KG.	33%	10%	0%	20.0%
PANEL VANS / WINDOW VANS NOT EXCEEDING 2032 KG	52%	10%	15%	20.0%	PANEL VANS / WINDOW VANS NOT EXCEEDING 2032 KG	42%	10%	7%	20.0%
TRUCKS NOT EXCEEDING 2000KG	46%	10%	10%	20.0%	TRUCKS NOT EXCEEDING 2000KG	33%	10%	0%	20.0%
TRUCKS EXCEEDING 2000KG	33%	10%	0%	20.0%	TRUCKS EXCEEDING 2000KG	33%	10%	0%	20.0%
HEARSEES EXCEEDING 2032 KG	88%	30%	20%	20.0%	HEARSEES EXCEEDING 2032 KG	72%	30%	10%	20.0%
HEARSEES NOT EXCEEDING 2032 KG	96%	30%	25%	20.0%	HEARSEES NOT EXCEEDING 2032 KG	72%	30%	10%	20.0%

PICKUPS									
ITEM DESCRIPTION (GAS)	AGGREGATE	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION	AGGREGATE	IMP DUTY	SCTA	GCT
	DUTY RATE					DUTY RATE			
COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	45%	20%	0%	20.0%	COMPACT PICKUP UNDER 1850KG UNLADEN WEIGHT	45%	20%	0%	20.0%
PICKUP 1851-2200 KG UNLADEN WEIGHT	59%	20%	10%	20.0%	PICKUP 1851-2200 KG UNLADEN WEIGHT	49%	20%	3%	20.0%
PICKUP, OVER 2200 KG UNLADEN WEIGHT	88%	20%	30%	20.0%	PICKUP, OVER 2200 KG UNLADEN WEIGHT	78%	20%	23%	20.0%
TRACTOR HEADS AND SPECIAL PURPOSE VEHICLES									
SPECIAL PURPOSE VEHICLES	39%	0	15%	20.0%	SPECIAL PURPOSE VEHICLE	39%	0%	15%	20.0%
TRACTOR HEADS	33%	0	10%	20.0%	TRACTOR HEADS	21%	0%	0%	20.0%
		ENERGY EFFICIENT VEHICLES							
HYBRID	45%	20%	0%	20.0%					
ELECTRIC	57%	30%	0%	20.0%					
			MOTORCYCLES						
CYCLES 300 CC AND Over	45%	20%	0%	20.0%					
CYCLES 0- 299 CC	33%	10%	0%	20.0%					

**NOTE: CUSTOMS ADMINISTRATIVE FEE (CAF)
FOR NEW VEHICLES IS JMD \$66,000.00 AND
USED VEHICLES IS JMD \$69,000.00**