

Customs Requirements for Items Imported By Post

The Jamaica Customs Department has sole jurisdiction over the assessment for customs duties on all items imported by post. **Duty charges are applicable to ALL items.**

In accordance with the Customs Act Part IV: Entry, Unloading and Deliver of Cargo; Section 25 Part 1

"...the importer of goods shall, at the time of making entry of the goods or within such further period as the Commissioner may in special circumstances allow, deliver to the proper officer an invoice, a combined certificate of value and origin and a declaration of value, each in the appropriate prescribed form..."

Under Section 25 Part 2

"In the case of goods supplied on c.i.f. contract it will be sufficient if in the appropriate column of the invoice the c.i.f. selling price to the purchaser is given and in that part of the invoice wherein the charges are enumerated it is indicated whether or not they are included in the selling price to the purchaser without detailing the amounts."

It is therefore required that ALL items imported by post must be accompanied by an invoice. In the absence of an invoice items will be subject to valuation by the Jamaica Customs Department.

Claiming A Package

Under Part IV, Section 26 of the Customs Act

"Any person concerned with the importation or exportation of any goods, who is required by the proper officer to produce-

(a) a Tax Compliance Certificate; or

(b) any documents or books of account in relation to such goods,

Shall produce the Certificate and such documents or books of account at the place specified by the proper officer"

When claiming an item imported by Post, Customs may require the recipient to present a valid Tax Compliance Certificate (TCC) and/or other documentation. When applicable, the recipient will be notified in writing by Registered Mail or by phone by the Post and Telecommunications Department. Failure to comply will result in the item will being withheld until such documentation is presented.

Charitable Donations

Where items are imported by Post for charitable donations and the recipient is seeking a waiver of Customs Duties, this request must be made in writing to the Ministry of Finance prior to the arrival of said items. If the request is approved, said approval must be presented to the Jamaica Customs Department located at the Central Sorting Office (CSO).

In order to facilitate smooth and speedy processing the Post and Telecommunications Department strongly advises that the above mentioned requirements be adhered to.

For clarification on any of the above mentioned requirements please contact Jamaica Customs Parcels Post Unit at parcelspost.customs@jacustoms.gov.jm .