

CUSTOMS REGULATIONS

BARBADOS

DOCUMENTS REQUIRED

- Valid Passport
- Inventory
- Original bill of lading or Express Release
- Import License for Motor Vehicles or Boat

VEHICLES - documents required if used - owner's log book and insurance policy for period plus any other documents which provide proof of period of ownership. For new vehicles, a **commercial invoice** is required.

All importers are requested to apply for an import license before shipping vehicle.

If client is not a diplomat or returning national, **vehicles must be four years or under, with odometer reading of 50,000 kilometres or less.**

If client is a returning national, **there are no restrictions on age or mileage provided the candidate meets all other requirements outlined in the *Returning National Guidelines*. The vehicle is free of all normally applicable import duties and taxes.**

If client is a diplomat – **No restrictions apply in this case, and the vehicle is free of all normally applicable import duties and taxes.**

BOATS – Boats must not be shipped until import license has been approved.

CUSTOMS PROCEDURES

A customs interview is required followed by customs examination at residence. Consignee's presence is needed at customs interview and examination. A minimum of four (4) days must be allowed for clearance.

CUSTOMS PROCEDURES FOR DIPLOMATS

Original bill of lading and full inventory of items are required prior to arrival of the shipment so that diplomatic agencies can apply for the exemption certificate required for customs clearance. Approval from Ministry of Foreign Affairs takes

about four (4) days. Clearance can then be done as soon as one (1) to two (2) days after documents are returned from Ministry.

PROHIBITED ITEMS

- Firearms & ammunition - police and government permit required before importation and must be strictly adhered to.
- Narcotics

RETURNING NATIONALS

A returning national is one who is a Barbadian who has attained the age of at least 50 years, and a Barbadian citizen by birth, registration, naturalization or descent and has been living abroad for 10 years or over. A Barbadian by descent is required to show proof of having resided on the island for at least 183 days within a year at some time prior to emigration.

It should be noted that Barbadian nationals deported for criminal activities do not qualify under the Returning Nationals Programme.

****Please request a copy of our Returning National Guidelines from us.**

LIVE ANIMALS

All live animals must be quarantined in the United Kingdom for a period of six months. Same day delivery.

COMMERCIAL & NEW FURNITURE

This does not require an import license but is subject to 60% duty.

MEAT

Meat requires a health certificate and must be inspected by the Port Health Authority.

PLANTS

Plants must be inspected by plant quarantine office before being allowed into Barbados.

RATES OF DUTY ON VEHICLES

- 1) Import duty 45% on all cars.
- 2) Excise tax (see below)
- 3) Value added tax 17.5%
- 4) Port FAS charge

EXCISE TAX ON VEHICLES

- i. Motor Vehicles falling under H.S. Heading 87.03 whose engine capacity is 1800 cc or more and have a chargeable value exceeding \$ 45,000 - rate of excise tax is 120 %
- ii. Motor vehicles for the transport of goods (H.S. No. 87.04) will be taxed as follows:
 - a. Where the gross vehicle weight does not exceed **5 tonnes** and where the chargeable value does not exceed \$ 45,000 - rate of excise tax is 62.77 %
 - b. Where the gross vehicle weight does not exceed **5 tonnes** and where the chargeable value exceed \$ 45,000 - rate of excise tax is 80.16 %
 - c. Where the gross vehicle weight exceeds **5 tonnes** - rate of excise tax is 10 %

Please note that under 2 (ii) above the Excise Tax Act previously used 'unladen weight', however the base for the new tax measures would be on gross vehicle weight (gvw) which is in consonance with the Harmonised Commodity Description and Coding system (H.S.).