



JAMAICA CUSTOMS AGENCY

IMPORTATION OF CHARITABLE ITEMS



The Charities Act implemented by the Charities Authority and the Registrar of Charities took effect on December 24, 2013.

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 Cooperatives and Friendly Societies (DCFS). Information on registration requirements and procedure can be obtained from the DCFS's website at www.dcfSJamaica.org

Donations to Charities

The beneficiary must be registered with the Department of Cooperative and Friendly Societies (DCFS) and obtain a Certificate of Registration.

- Shipment must be sent only in the name and address of the registered charitable organization

N.B.: All organizations wishing to receive benefits under the Charities Act must be registered with the DCFS.

Benefits to Organizations Registered Under the Charities Act

- No import duty will be charged for charitable goods
- No General Consumption Tax (GCT) will be applied for charitable items
- Only fifty percent (50%) of applicable Customs Administration Fee (CAF)
- All other applicable fees will be charged

Importation of Motor Vehicle by an Approved Charity

- Import Duty and General Consumption Tax are applicable
- No Special Consumption Tax (SCT) and 50% of applicable CAF

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:

- A copy of the Certificate of Registration
- Signed Special Declaration
- Bill of Lading or Airway Bill
- Packing List
- Invoice
- Tax Compliance Certificate (TCC)
- Permit/licence, if applicable
- Identification issued by the charitable organization
- where clearance is being undertaken by an officer of the organization.

Please Note:

Letter of authorization must be on the company's letter head - where clearance is being undertaken by an individual other than an officer of the organization.

Shipment with a Cost Insurance and Freight (CIF) value that is above US\$5,000.00 must be cleared by a licensed Customs Broker. Entities also have the option to utilise the services of licenced Customs Broker to clear charitable items below this amount.

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 Cooperatives and Friendly Societies
2 Musgrave Avenue, Kingston 10
Telephone: 1(876)927-4912 / 927-6572
Email: dcfs@cwjamaica.com
Website: www.dcfSJamaica.org*

February 2018