



## MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE

### RETURNING CITIZENS' INFORMATION GUIDE



The Government of Jamaica welcomes home Returning Citizens from overseas and has developed this Guide which contains pertinent information and general guidelines to facilitate the re-entry and resettlement process of Jamaicans and their families.

In Guide contains specific details on the following:

- Eligibility for duty concessions
- Importation of personal and household effects
- Tools of trade
- Clearance of unaccompanied baggage
- Importation of motor vehicles
- Vital contact information

For clarification or additional information, please contact;

**Diaspora Affairs Department | Ministry of Foreign Affairs and Foreign Trade |**  
21 Dominica Drive, Kingston 5 | Tel: 876 926 4220 | email [dca@mfaft.gov.jm](mailto:dca@mfaft.gov.jm) or the nearest Jamaican  
**Overseas Mission.** Contact details for Jamaican Overseas Missions are listed at pages 16-19 of this Guide.

23<sup>rd</sup> March 2017

## INTRODUCTION

The Government of Jamaica has introduced a number of procedures to assist the Returning Citizens with resettlement. They have granted a duty free benefit provision in respect of household articles, equipment and furniture and tools of trade.

### Role of the Diaspora Department

The Diaspora Affairs Department with the Ministry of a Foreign Affairs and Foreign Trade is mandate to oversee the engagement of Jamaica's Diaspora and related matters.

With respect to Returning Citizens, the Diaspora Affairs Department acts as an information centre for Jamaican nationals abroad, as well as our Missions Overseas. In carrying out its functions the Department liaises with key Ministries, Departments and Agencies, including:

- The Passport Immigration and Citizenship Agency (PICA) on matters relating to nationality, citizenship and immigration. Please visit [www.pica.gov.jm](http://www.pica.gov.jm) for details on their services.
- Jamaica Customs Agency which deals with matters relating to eligibility for concessions, and the importation and clearance of personal and household effects, tools of trade, motor vehicles and other items. Please visit [www.jacustoms.gov.jm](http://www.jacustoms.gov.jm) for further details on their services and procedures.
- The Trade Board Limited which deals with matters relating to the issuance of Import Licences, including for motor vehicles. Please visit [www.tradeboard.gov.jm](http://www.tradeboard.gov.jm) for further details.
- The Ministry of Finance and the Public Service - developing the Government's fiscal and economic policy framework; collecting and allocating public revenues inclusive of matters relating to motor vehicle import policy and the duty regime.
- Jamaica Promotions Corporation (JAMPRO), [www.jamaicatradeandinvest.org](http://www.jamaicatradeandinvest.org) matters relating to investment, export trade promotion and the establishment of businesses.

### **ELIGIBILITY AND REQUIREMENTS FOR RETURNING RESIDENT STATUS**

In order for Citizens to qualify for Returning Resident status and benefit from concessions on personal and household effects and tools of trade, the following requirements must be met:

- Be a Jamaican national who has attained the age of **eighteen (18) years**
- Have been resident overseas for the last **three (3) consecutive years**
- Be returning to Jamaica to **reside permanently**
- Non-Jamaican whose spouse is a Jamaican Returning Resident

- A Jamaican who wishes to return home but had renounced his or her Jamaican citizenship and can provide proof of previous Jamaican status.

This concession which is granted to the Returning Resident is a **one time** benefit only. Persons who return after migrating multiple times will not be eligible to be granted Returning Resident status.

## RETURNING STUDENTS

- Returning Students who have attained the age of eighteen (18) years and who studied abroad for more than one (1) year, but less than three (3) consecutive years and are returning to Jamaica to reside permanently.

## SPECIAL CASES

- Non-Jamaican spouses or persons who qualify for Returning Resident status are afforded the same concessions as their Jamaican partner. **Both parties must have resided overseas for at least three (3) consecutive years.**

A couple will be treated as **one family** if they return together. Spouses who do not return together but do so within three (3) years of each other are treated as one family and are entitled to **only one (1)** concession.

- Involuntary Returned Migrants (deported) persons who have received a Deportation Order from the country where they reside.

Eligibility to receive concessions as a Returning Resident is determined by the Jamaica Customs Agency. This must be sought **after arrival** in Jamaica, and **before** beginning the process of clearance of personal and household effects and tools of trade. The importation of items should be done within six (6) months after the arrival of the Returning Resident.

**It is necessary to attend an interview at the Returning Residents Unit of the Jamaica Customs Agency at the Head Office in Kingston or Montego Bay. The following documents must be presented at the interview:**

- Valid **Jamaican passport**. If recently issued, an expired passport must also be presented.
- Valid **non-Jamaican passport** which should be endorsed with an **Unconditional Landing Stamp** by the Passport Immigration and Citizenship Agency (Immigration Section) unless a Jamaican passport is available for presentation.
- Documentary evidence to substantiate residence outside of Jamaica for at least the last three (3) consecutive years. Short visits to Jamaica for vacation do **not** affect eligibility;
- Documentary evidence to substantiate intention to re-establish permanent residence in Jamaica.
- In the case of students, a letter from the university, college or educational institution attended, confirming the duration of the course of study or time spent at the institution.
- The Unaccompanied Baggage Declaration Form (C27) (obtainable at the airport/seaport on arrival in

Jamaica);

- Taxpayer Registration Number Card (TRN)
- Validated Bill of Lading or Airway Bill

**Documentary Evidence** is not limited to the following:

#### **ABROAD**

- Notarized Letter of Separation from employer
- Tax returns for the last three (3) consecutive years
- Tax returns transcripts from the relevant authority
- Pay stubs (Jan, April, Aug & Dec), W2 and P45, P60 forms for the last three (3) consecutive years
- Evidence of recent disposal of property
- Current Retirement Papers/ Pension Advice/Social Security Letter
- Proof of recent disposal of property (for example, Sale Agreement)
- Separation letter from employer (with information on duration of employment) on the company's letter head duly stamped and signed

#### **JAMAICA**

- Evidence of property owned in Jamaica
- Contract or letter of employment from prospective employer in Jamaica.
- Rental or Lease Agreement (along with rent receipt)
  
- Notarized Letter from prospective employer/ employment contract on the company's letterhead
- Residency letter from head of household certified by a Justice of the Peace (if living with a family member or friend)

#### **STUDENTS**

- Copy of Transcript
- Letter from institution attended confirming duration of course of study or time spent at that institution
- Identification Card that was issued by the institution attended

#### **INVOLUNTARY RETURNED MIGRANTS (DEPORTED JAMAICANS)**

Deported Jamaicans are required to submit:

- Deportation Order or Case Profile
- Letter from the Passport, Immigration and Citizenship Agency (Deportation Unit)
- Taxpayer Registration Number (TRN) Card
- Valid Identification
- Bill of Lading/Airway Bill
- Unaccompanied Baggage Declaration (C 27) form

## IMPORTATION OF PERSONAL AND HOUSEHOLD EFFECTS AND PROFESSIONAL EQUIPMENT

### PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects include personal items of clothing, adornment, toiletries, furniture and household appliances, whether new or used, may be imported free of customs duty by an eligible Returning Resident. **These are set out in Appendix A-1 of this Information Booklet.**

Small household and other items carried as accompanied baggage, outside of the allowance for all travelers, are considered dutiable and may be detained until eligibility of Returning Resident status has been confirmed by the Customs Agency.

**PLEASE NOTE | Importation of building materials, Tyres, Kitchen Cabinets, Motor Bikes and Automobiles is NOT DUTY FREE.**

### TOOLS OF TRADE



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.***

Returning Residents may import these items, **either new or used**, free of customs duty, with the exception of applicable fees provided that the Returning Residents Unit of the Jamaica Customs Agency is satisfied that:

- the individual is qualified to use them;
- the tools are of the type and quantity consistent with their profession, trade or occupation; and
- the tools are not being imported for sale or commercial exchange.

If it is intended to establish a business that will require the employment of additional labour, **any additional equipment that is required will not be classified as tools of trade and as such, is dutiable.** Assistance in determining whether the intended items for importation comply with the definition of tools of trade may be sought from the Jamaica Customs Agency through our Embassies, High Commissions and Consulate Generals or the Diaspora Affairs Department. Such requests for assistance should be accompanied by documentary evidence including:

- Notarized certificate or diploma, from a recognized educational or training institution or

professional body.

- Reference from a former employer or customer attesting to experience in the designated field;
- Copies of professional or business directories in which the service offered is listed;
- Details of the items. In the case of used equipment, an inventory of the items along with a professional valuation of their current condition;
- Value should be provided, except in the case of equipment less than one year old, where the original invoice from the supplier can be provided. Used equipment are those owned and in use for a period of six (6) months or more.
- A certified invoice is required for new equipment.

The determination of compliance is conveyed in writing, including an indication of the duty payable, if the items do not qualify for duty exemption. The definitive assessment of the items however, can be made only on the clearance of the items. **A concession for tools of trade may be granted to each qualified individual within a family.**

## PROCEDURES FOR THE CLEARANCE OF UNACCOMPANIED BAGGAGE

Jamaica Customs Agency requires that for the clearance of unaccompanied baggage the follow are required:

- An interview at the Returning Residents Unit of the Customs Agency. **Full declaration of the items must be made.**
- Inspection of the personal and household effects and tools of trade.
- Provision of documentation to have approved Returning Resident status

Once granted there would be the release of the personal and household effects and tools of trade.

## IMPORTATION OF MOTOR VEHICLES



Any Jamaican over eighteen (18) years old may import two (2) motor vehicles, whether a motor car and a light commercial unit or two light commercial units or a light commercial vehicle and a regular commercial vehicle. Returning Citizens having used this facility within a current year would not be eligible to import vehicles in the capacity of an individual until three (3) years after the date of importation as a Returning Resident.

**NOTE | IMPORTERS MUST FIRST OBTAIN AN IMPORT LICENCE FROM THE TRADE BOARD LIMITED BEFORE SHIPPING ANY VEHICLE or MOTORISED EQUIPMENT.**

Please consult [www.tradeboard.gov.jm](http://www.tradeboard.gov.jm) for full details.

#### AGE LIMIT:

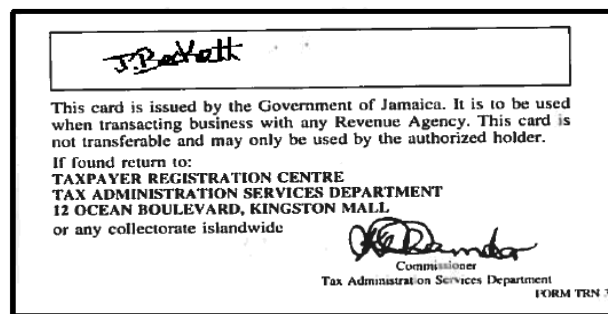
- Used vehicles should not be more than **five (5) years old for motor cars and six (6) years old for light commercial vehicles (pick-ups, panel vans, SUVs, etc.)** at the time of importation.
- **Returning Residents**, having gained their status from the Jamaica Customs Agency, are allowed by Policy to import motor vehicles (cars and light commercial units) with model year **not exceeding ten (10) years**. However, these vehicles must have been owned by the importer for a minimum period of six (6) months prior to the date of application for the import licence.
- Approval of licences for motor vehicles that are **older than the stipulated age limits** will be at the discretion of the Trade Board Limited.
- **Classic/Antique:** Once a motor vehicle is considered to be a classic car, the importer should submit a recommendation from a registered local classic car club detailing the characteristics of the vehicle that influenced their recommendation prior to the submission of an application to the Trade Board Limited.
- Prospective importers of **utility vehicles** for agricultural use seeking duty concession **MUST FIRST** obtain approval through the relevant parish office of the Rural Agricultural Development Agency (RADA) prior to importation. The Trade Board Limited requires evidence of any duty concession granted at the time the application for an import licence is submitted.
- **An Import Licence is required from the Trade Board Limited for the importation of oversized vehicles/heavy-duty trucks, tractors and trailers.** The Trade Board's website at [www.tradeboard.gov.jm](http://www.tradeboard.gov.jm) provides details of allowable age at importation for these units. Any application for units over the stipulated age range will be at the discretion of the Trade Board Limited after liaising directly with the Island Traffic Authority (ITA).
- The importation of motor vehicles which are considered to be in a damaged state or in a salvaged state is **PROHIBITED**.
- **Vehicles** imported from countries in which vehicles are driven on the **right-hand side** of the road, must be modified to allow the beam of the headlamps to reflect down on the left horizontal plane or up and down on the vertical plane. In addition to the above, **importers of buses** are also required to do modifications to allow passengers to enter/exit on the curbside of the road.
- **Import Licences** have a **validity of one (1) year**, **EXCEPT** in the case of vehicles close to the age limit, in which case the licence is valid for the remaining portion of the given calendar year.



**THE TRADE BOARD WILL NOT ACCEPT RESPONSIBILITY FOR ANY BREACHES CITED BY CUSTOMS IF THE APPLICANT IMPORTS A LICENSABLE ITEM BEFORE OBTAINING A PERMIT.**

Applications must be accompanied by the following documents:

- Invoice from the dealer for a new vehicle.
- Certificate of Title/Registration, Invoice or Bill of Sale.
- Certified copies of one (1) form of identification which may be any of the following: Passport (bio-data pages), Driver's licence (both sides) or Voter Identification Card.
- Taxpayer Registration Number (TRN). A photocopy of **both sides** of the card, as below, must be submitted



## ONLINE APPLICATIONS

Applications can be made online using the Trade Board Information System (TBIS). Payment for the application can also be made using this system. Supporting documents such as invoices, bills of sale, titles and cancellation certificates may be emailed or faxed to the Trade Board Limited.

Complete applications (include all the relevant documents) are processed within twenty-four (24) hours or three (3) working days of receipt by the Trade Board Limited. This excludes motor vehicles the age limits of which fall outside of the MVIP and will be therefore be subjected to consideration/discretion by the Trade Board Limited. The Trade Board's website: [www.tradeboard.gov.jm](http://www.tradeboard.gov.jm) provides details on this system.



## DOCUMENTATION AND PROCEDURE FOR CLEARANCE

Documents required for clearance include:

- Import Licence
- Title
- Invoice from supplier
- Bill of Lading
- Bill of Sight
- Tax Compliance Certificate (TCC) and Taxpayer Registration Number (TRN)-obtainable from Tax Administration Department.
- Simplified Administrative Document (eSad) - This is electronic document on which all the particulars of the motor vehicle/cycle, the name of the importer, shipping information and the Customs duties are recorded. It is completed by the Customs Broker and submitted to Jamaica Customs Agency.
- Only a licenced Customs Broker can clear the vehicle as individuals are not permitted to do so.

## ***IMPORTATION OF OTHER ITEMS***

- **ANIMALS**



The importation of pets and other animals requires a permit from the Veterinary Services Division of the Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF). This permit, which must be obtained prior to importation, attracts a fee. Certain conditions as well as other customs, quarantine and veterinary fees are also applicable. It should be noted that in the case of dogs and cats, only those that are born and bred in the United Kingdom may be imported into Jamaica. Certification to this effect must be obtained from the relevant authority in the United Kingdom.

Visit the Ministry's website at [www.moatrade.gov.jm](http://www.moatrade.gov.jm) for further details and updates re changed policy in due course.

- **PLANTS & PLANT PRODUCTS (GROUND PROVISIONS, FRUITS AND VEGETABLES, SEEDS OR OTHER PLANTING MATERIAL, CRAFT ITEMS, TOOLS, EQUIPMENT )**



A phytosanitary Import Permit is required for the importation of plants and plant products (fruits and vegetables) and other regulated articles such as wood packaging material, craft items, log and lumber. The permit must be obtained prior to the importation at a fee. The permit stipulates the condition (s) of entry and other fees may be applicable such as customs and inspection fees upon entry.

#### Application for a Permit

- Register online with the Ministry of Industry, Commerce, Agriculture & Fisheries (MICAF) Trade site at [www.moatrade.gov.jm](http://www.moatrade.gov.jm)
- Once approved, apply electronically to Plant Quarantine/Produce Inspection Branch for plant import permit
- Import Permit Applications will be reviewed within 48 hours and the outcome communicated
- Once approved, payment can be made electronically or manually at the Plant Quarantine/Produce Inspection Branch Head Office at 193 Old Hope Road Kingston 6, St. Andrew, Jamaica
- The permit (with the stipulated conditions for entry) must be collected at 193 Old Hope Road or at the Montego Bay Export Complex at the Sangster's International Airport.
- The permit must be sent to the National Plant Protection Organization in the country of origin (export) for certification according to the condition(s) of entry stipulated on the permit.

#### Documentation and Certification for Clearance of Plant and Plant Products (and Regulated Article)

- Original Import Permit (from Jamaica Plant Quarantine/Produce Inspection Branch)
- Original Phytosanitary Certification (from exporting NPPO)
- Commercial Invoice
- Wood packaging material (wooden pallets, crates,) must treated and certified by the NPPO
- **All Plants Must be Bare Root and Soil free**
- All Commercial import requires an inspection receipt
- Used tools and equipment **must be free of soil**, washed and sanitized

#### Non-Compliance

Any breach of the following could result in detention, confiscation, treatment destruction and or re-export. Any cost associated will be borne by the owner. Please notify the Plant Quarantine Produce Inspection Branch prior to arrival at:

- **PROHIBITED OR BANNED SUBSTANCES**

The importation of equipment and appliances containing chlorofluorocarbons (cfc) is prohibited. Equipment such as refrigerators, freezers and air-conditioners for domestic, commercial and motor vehicular use may fall in this category. Details of prohibited or banned substances and/or goods may be obtained from the Trade Board Limited.

- **GENERAL GOODS**

Returning Residents should also be aware of the possibility that certain goods might require an import permit or other certification. Therefore, it is advisable to ascertain the status of a particular item from the Trade Board in the event of any doubt.

## **PENALTIES FOR NON-COMPLIANCE WITH IMPORT REGULATIONS**

The law provides for a number of stiff penalties for non-compliance and abuse of the regulations and conditions relating to the concessions for Returning Residents. Penalties include **punitive customs duties, fines and confiscation of illegally imported items. For importing a motor vehicle without a valid import permit, the penalty is a fine equivalent to three (3) times the value of the vehicle and seizure of the vehicle.**

## **RESTRICTED ITEMS**

Below is a list of items for which permits are required. Please note that this is subject to change as items are added or removed periodically by the responsible Ministry, Department or Agency.

<b>Restricted Items</b>	<b>Requirement</b>	<b>Issuing Agency</b>	<b>Contact Telephone/Website/Email</b>
Meat/Animals	Permit/Certificate	Veterinary Services Division, MICAF	876 977 0637 <a href="http://www.micaf.gov.jm">www.micaf.gov.jm</a> Email: vsdpermits@moa.gov.jm
Red Peas, Rice	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, / Food Storage and Prevention from/of Infestation Division (MICAF)	876 977 0637 <a href="http://www.micaf.gov.jm">www.micaf.gov.jm</a> Email: ppq@micaf.gov.jm
Fruits, Vegetables, Plants & Plant Products	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, MICAF	876 977 0637 <a href="http://www.micaf.gov.jm">www.micaf.gov.jm</a> Email: ppq@micaf.gov.jm
Ground Provisions	Permit/Phyto Sanitary Certificate	Plant Quarantine and Protection Unit, MICAF	876 977 0637 <a href="http://www.micaf.gov.jm">www.micaf.gov.jm</a> Email: ppq@micaf.gov.jm
Food, Chemicals, Drugs, Cosmetics, Psychotropics, Narcotics & Precursor chemicals, Medical devices, Food additives (Raw material)	Permit	Pharmaceutical and Regulatory Affairs Department (PRAD)/MOH Trade Board (for specific chemicals)	876 633 7145 876-633-7433 Fx: 630 3630 <a href="mailto:martiny@moh.gov.jm">martiny@moh.gov.jm</a>
Explosives& Fireworks	Permit/Licence to Import	Protective Security	876 906 4908

		Unit -MNS Trade Board	Email: <a href="mailto:information@mns.gov.jm">information@mns.gov.jm</a> <a href="http://www.mns.gov.jm">www.mns.gov.jm</a> 876 967 0507
Firearms and accessories	Permit/Licence to Import	Firearm Licencing Authority/ Jamaica Customs/ MNS/Trade Board	876 927 5158-60/927 6057-9 Email: <a href="mailto:fla@cwjamaica.com">fla@cwjamaica.com</a>
Swords	Permit/Import Licence	Protective Security Unit –MNS/Trade Board/Jamaica Customs	906-4908 Email: <a href="mailto:information@mns.gov.jm">information@mns.gov.jm</a> <a href="http://www.mns.gov.jm">www.mns.gov.jm</a> 922-5140-8 <a href="http://www.jacustoms.gov.jm">www.jacustoms.gov.jm</a>
Sugar	Licence	Trade Board	967 0507
Coconut Derivatives, Oil producing seeds, Edible Oils, Soaps, Nuts- (Peanuts, Almonds, Sunflowers)	Permit	Coconut Industry Board	926-1770 Email: <a href="mailto:cocindbrd@cwjamaica.com">cocindbrd@cwjamaica.com</a>
Motor Vehicles	Licence	Trade Board	967-0507 <a href="http://www.moatrade.gov.jm">www.moatrade.gov.jm</a>
Alcohol in Bulk	Spirit Pool Permit	Spirit Pool Association	968-4455 Email: <a href="mailto:spoolas@cwjamaica.com">spoolas@cwjamaica.com</a>
Human Remains	KSAC Permit	Kingston & St. Andrew Health Dept. MOH	967-1100-1 922-2587
Pesticides	Permit	Pesticides Control Authority	968-1281 <a href="mailto:pca@cwjamaica.com">pca@cwjamaica.com</a> <a href="http://www.caribpesticide.net">www.caribpesticide.net</a>
Milk Powder Milk Based products	Licence Permit	Trade Board Diary Development Board	977-0637 <a href="http://www.micaf.gov.jm">www.micaf.gov.jm</a>
Radio (Two-Way)	Licence/Approval	Spectrum Management Authority	967-7948 948 7800 948-5115 Fax: 922-4093 <a href="mailto:info@sma.gov.jm">info@sma.gov.jm</a> <a href="http://www.sma.gov.jm">www.sma.gov.jm</a>

## PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) LOCALLY

### Requirements for Individuals

Individuals must submit a completed and signed 'Application for Taxpayer Registration (Individuals) – FORM 1 along with the following:

1. Passport **OR** Driver's License **OR**
2. National ID/Voter's ID, Work ID, School ID, professionally produced certified, passport size photograph or any other photographic ID **MUST** be used with **Birth Certificate** (and **Marriage Certificate** or **Deed Poll** if applicable)
3. **Self-employed** persons need to submit their **NIS card** and **If** trade name is different from applicant's name the **Business Name Registration Certificate** is needed

**NB. Photographs** must be **certified** by one of the following:

- Justice of the Peace,
- Minister of Religion/ Marriage Officer,
- Judge/ Resident Magistrate,
- Attorney-at-Law,
- Member of Parliament,
- Parish Councillor,
- Medical Doctor,
- School Principal,
- Civil Servant (SEG3 and above)
- Police Officer at the rank of Inspector or above.

Photographs must also be certified within the past six months to be acceptable. **Certification should include the following:** “certified to be a true photograph of .....,” name and title of Certifying Officer, Signature of Certifying Officer, date of certification, Official Stamp of certifying officer (*not required for JPs*). **JPs should quote their assigned JP numbers.**

**NB. Certified Photographs must be accompanied by a Declaration from the Certifying Official. The address on application must match the address on Declaration by Certifying Official. A blank declaration can be collected from your local Tax Office or be printed from Tax Administration Jamaica’s website [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm).** The completed application can be submitted at any tax office islandwide.

## **PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) FROM OVERSEAS**

### **Requirements for Individuals**

Individuals must submit a completed and signed ‘Application for Taxpayer Registration (Individuals) – FORM 1’ which can be accessed from [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) with a valid form of identification (ID). Any of the following types of ID may be used:

- Passport
- Driver’s Licence

The identification should include the applicant’s full name, date of birth, photograph, signature and expiry date.

This application should be signed by the applicant and mailed to the Taxpayer Registration Centre with a valid, copy of his/her Passport or Drivers’ License notarized by a Notary Public or certified by a Jamaican Consular Officer at the nearest Jamaican High Commission/Embassy or Jamaican Consulate General. The signature made by the applicant on the application for TRN must be identical to the one on the supporting identification.

When the application is received by the Taxpayer Registration Centre, a TRN will be assigned and an email will be sent to the client advising him/her of the TRN assigned.

A letter will then be prepared in approximately two weeks and subsequently mailed to the applicant.

The completed application should be mailed to:

Tax Administration Jamaica  
Taxpayer Registration Centre  
Shop 26-27 Ocean Boulevard  
Kingston Mall  
Kingston

- Telephone numbers:  
+876 924-9280, +876 924-9281 or +876 922-3913  
1-888-TAX-HELP (local), 1-888-GO-JATAX (USA)
- Email: [taxpayerregistrationcentre@taj.gov.jm](mailto:taxpayerregistrationcentre@taj.gov.jm)

## **PROCEDURE FOR THE APPLICATION OF A TAXPAYER REGISTRATION NUMBER (TRN) ONLINE**

### **Requirements for Individuals**

To apply for TRN online, visit the TAJ Website [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) and log in to the TAJ Web Portal, select the “Apply for a TRN” hyperlink from the e-Services home page and follow the information noted on the default “Instructions” page.

While the application may be submitted online, it is important to note that the application is not complete until all relevant documents have been submitted to one of Tax Administration Jamaica (TAJ)’s offices (Tax Collectorate).

The applicant has the option of sending a letter of authorisation with the application indicating the name of an individual in Jamaica that they would like to collect their TRN card, and the applicant should also indicate on the application form which location is required for the third party to collect the TRN Card. The third party is required to present identification to collect the card from the designated Tax Office within 3 weeks of receipt of application by the Taxpayer Registration Centre.

## **NATIONAL HOUSING TRUST**

The National Housing Trust was established in 1976 to provide low interest rates for home loans for persons who between ages of 18 and 65 years, and are currently contributing to the Trust. Once they have been contributing to the Trust for at least two years and meet other conditions, they are eligible for a loan from the National Housing Trust, to build or buy a house in Jamaica, or to buy land for home construction. This includes Jamaicans residing overseas.

### **How much should you contribute to benefit?**

Employed Jamaicans living overseas should contribute 3% of their monthly wages, before tax. Self-employed individuals would contribute 3% of net earnings (less business related expenses) and persons employed to Jamaican High Commissions/Embassies contribute 2%.

### **The Benefits**

- Once you have been contributing consistently and on time for 2 or more years, you will qualify for a

home loan at low interest rates of between 1 and 6%.

- If you **do not** already own a home in Jamaica, you are entitled to a non-home owners loan of up to J\$4.5M\*
- If you already own a house in Jamaica, you are entitled to home-owners loan of up to J\$1.5M

\*Up to J\$5.5M for a new development.

### **How long do you have to contribute before benefitting?**

- Persons who had not previously contributed to the NHT are required to contribute for 104 weeks (2 years) before they are entitled to a loan.
- Persons who had previously contributed and have the minimum 52 weeks (1 year) in contributions are required to contribute for only an additional 52 weeks.

### **What can you do with your NHT loan?**

Your loan can only be used for housing purposes and the property must be located in Jamaica. The loan may be used to:

- buy land
- buy a house
- build a house, or
- repair a house

You can also use your loan to help with your children, relatives and friends to buy, build or repair residential property in Jamaica.

If the sum you are able to borrow from NHT is insufficient, you may apply jointly with another contributor to obtain more funds to buy a single property. You may also access more loan funds from select housing financial institutions and combine this with your NHT loan under the Joint Finance Mortgage programme. These institutions will process your loan application on behalf of the NHT and approve your NHT loan without you attending the NHT's office.

### **How to register as an overseas contributor?**

Complete an application form and Declaration of Income form obtainable on the NHT website, [www.nht.gov.jm](http://www.nht.gov.jm). Transmit the form to the NHT at the address below, either by mail, bearer or email to the NHT @ [wecare@nht.gov.jm](mailto:wecare@nht.gov.jm). The form should be accompanied by notarized copies of the following documents:

- Your National Insurance (NIS) and TRN Cards
- Employment/Job letter if you are employed
- Jamaican Passport, Jamaican Birth Certificate, Certification of Registration or Naturalisation for Jamaica
- evidence of your estimated weekly, monthly or yearly earnings if you are self-employed
- a valid form of identification – such as driver's licence or passport



- one passport sized photograph
- Proof of address

Do not send original documents. All copied documents should be signed by a Notary Public or a Jamaican Consular Officer.

After your application is processed, you or your representative will be advised whether or not you have been approved as a voluntary contributor, the amount to be paid each month as NHT contributions, the date for payment, and the methods of payment

### **When to make your payments**

- The NHT will calculate the monthly amount you should pay from the date of your registration.
- Payments are due by the 14<sup>th</sup> of the following month.

### **You can make payments:**

- online at [www.nht.gov.jm](http://www.nht.gov.jm) using a Visa or MasterCard
- personal or manager's cheque. The contributor should note that payment made by these means may take up to 30 days to clear
- direct payments at NHT offices
- setting up a standing order at a Jamaican bank

### **If I am applying for a loan, will I have to attend the loan interview in person?**

You may either attend the loan interview in person or give power of attorney to someone to carry out those duties. Where the applicant is unable to attend the interview he/she is required to submit a medical report completed on forms provided by the NHT.

## **DIRECTORY**

### **Ministry of Foreign Affairs and Foreign Trade**

21 Dominica Drive, P.O. Box 624  
Kingston 5  
Tel: (876) 926 4220-8  
Fax: (876) 929 6733  
Website: [www.mfajt.gov.jm](http://www.mfajt.gov.jm)

**Diaspora Affairs Department**  
Email: [dca@mfajt.gov.jm](mailto:dca@mfajt.gov.jm)  
Website: [www.mfajt.gov.jm](http://www.mfajt.gov.jm)

**Jamaican High Commission | LONDON |**

1-2 Prince Consort Road  
London, SW7 2BZ  
England  
Tel: 011 (44) 207 823 9911  
Fax: 011 (44) 207 589 5154  
Email: [jamhigh@jhcuk.com](mailto:jamhigh@jhcuk.com)  
Website [www.jhcuk.com](http://www.jhcuk.com)

**Jamaican High Commission | OTTAWA |**

Standard Life Building  
151 Slater Street, Suite 1000 – 10<sup>th</sup> Floor  
Ottawa, Ontario K1P 5H3  
Canada  
Tel: 1 (613) 233 9311  
Fax: 1 (613) 233 0611  
Email: [executiveassistant@jhcottawa.ca](mailto:executiveassistant@jhcottawa.ca)  
Website: [www.jhcottawa.ca](http://www.jhcottawa.ca)

**Jamaican Embassy | WASHINGTON |**

1520 New Hampshire Avenue, N. W.  
Washington, D. C. 20036, USA  
Tel: 1 (202) 452 0660  
Fax: 1 (202) 452 0081  
Email: [contactus@jamaicaembassy.org](mailto:contactus@jamaicaembassy.org)  
Website: [www.embassyofjamaica.org](http://www.embassyofjamaica.org)

**Jamaican Consulate General | MIAMI |**

842 Ingraham Building  
25 South East 2<sup>nd</sup> Avenue  
Miami 33131, Florida, USA  
Tel: (305) 374 8431-2  
Fax: (305) 577 4970  
Email: [jamconmia@jamaicacgmiami.org](mailto:jamconmia@jamaicacgmiami.org)  
Website: [www.jamaicacgmiami.org](http://www.jamaicacgmiami.org)

**Jamaican Consulate General, | NEW YORK |**

767 Third Avenue, (2<sup>nd</sup> Floor)  
New York 10017, NY, USA  
Tel: (212) 935 9000  
Fax: (212) 935-7507  
Email: [cq@congenjamaica-ny.org](mailto:cq@congenjamaica-ny.org)  
Website: [www.congenjamaica-ny.org](http://www.congenjamaica-ny.org)

**Jamaican Consulate General | TORONTO |**

303 Eglinton Avenue East  
Toronto, Ontario M4P 1L3  
Tel: 1 (416) 598 3008  
1 (416) 698 3035/ 2639  
Fax: 1 (416) 598 4928  
Email: [consulgeneral@jcgtoronto.ca](mailto:consulgeneral@jcgtoronto.ca) or [info@jcgtoronto.ca](mailto:info@jcgtoronto.ca)

Website: [www.congenjamaicatoronto.com](http://www.congenjamaicatoronto.com)

**Jamaican High Commission | ABUJA |**

Plot 247 Muhammadu Buhari Way,  
Central Area District,  
Abuja, Nigeria  
Telephone: 011 234 9 780 6809  
Email: [jamaicanembassy@yahoo.com](mailto:jamaicanembassy@yahoo.com)

**Jamaican Embassy | BEIJING |**

Jian Guo Men Wai Diplomatic Compound  
No 1 Xiu Shui Street  
Building 6, Room 6-2-72  
Chaoyang District  
Beijing, 100600  
PEOPLE'S REPUBLIC OF CHINA  
Telephone: 8610 653 2670 –  
1/8610 6532 0667  
Fax #: 8610 6532 0669  
E-mail: [embassy@jamaicagov.cn](mailto:embassy@jamaicagov.cn)  
Website: [www.jamaicagov.cn](http://www.jamaicagov.cn)

**Jamaican Embassy | BERLIN |**

Schmargendorfer Strasse 32  
12159 Berlin  
Federal Republic of Germany  
Tel: 011-49-308599450 or 1  
Fax: 011-49-3085994540  
E-Mail: [info@jamador.de](mailto:info@jamador.de)

**Jamaican Embassy | BRASILIA |**

SHIS QL 02, Conjunto 04, Casa 02  
CEP 71.610-045  
Lago Sul, Brasilia DF  
BRAZIL  
Telephone: (011 55) 61 2192 9772  
Fax: (011 55) 61 2192 9772  
E-mail address: [jamaicanembassy.brazil@gmail.com](mailto:jamaicanembassy.brazil@gmail.com) or  
[embajam@jamaicanembassy.br.com](mailto:embajam@jamaicanembassy.br.com)

**Embassy of Jamaica | BRUSSELS |**

Avenue Hansen-Soulie, 77  
1040 Brussels, Belgium  
Tel: 011 (322) 230-1170 or 011 (322) 230-1317 or 011 (322) 230-4536  
Fax: (322) 234 – 6969  
Email: [emb.jam.brussels@skynet.be](mailto:emb.jam.brussels@skynet.be) or [registrar@jamaica-brussel.be](mailto:registrar@jamaica-brussel.be)

**Jamaican Embassy | CARACAS |**

Edificio "Los Frailes"  
Piso 5, Calle

La Guairita, Urb. Chuao  
Caracas, VENEZUELA  
Tel: 011 (58) 212 991-6055 or 011 (58) 212 991 6133  
Fax: 011 (58) 212 991 6055  
E-mail: [embjaven2@gmail.com](mailto:embjaven2@gmail.com)

**Jamaican Embassy | GENEVA |**

23 Avenue de France  
1202 Geneva  
Tel: 011 41 22-908 0767  
Fax: 011 41 22-738 4420  
Email: [info@jamaicamission.ch](mailto:info@jamaicamission.ch) or [consul@jamaicamission.ch](mailto:consul@jamaicamission.ch)

**Jamaican Embassy | HAVANA |**

Calle 22 No. 503  
E/5ta y 7ma  
Miramar, Playa  
Ciudad de La Habana  
Tel: 011 537-204-2908/204-6959  
Fax: 011 537-204-2531  
E-Mail: [ambasadorembjmcub@gmail.com](mailto:ambasadorembjmcub@gmail.com) or [viceconsulembjmcub@gmail.com](mailto:viceconsulembjmcub@gmail.com)  
[visasembjmcub@gmail.com](mailto:visasembjmcub@gmail.com) or [studentsembjmcub@gmail.com](mailto:studentsembjmcub@gmail.com)

**Jamaican Embassy | KUWAIT CITY |**

Block 8, Street 809  
House No. 19  
Zahra, Kuwait City  
KUWAIT  
Mailing Address:  
P.O. Box 228  
Al-Zahra 47453  
South Surra, KUWAIT  
Tel: 011-965-2524 4261 or 011-965 2524 4264  
Fax: 011-965-2524 4136  
E-Mail: [embjmkwt@gmail.com](mailto:embjmkwt@gmail.com)

**Jamaican Embassy | MEXICO CITY |**

Paseo de las Palmas 1340  
Lomas de Chapultepec  
Delegacion Miguel Hidalgo  
C. P. 11000  
Tel: 011 52 55 5250-6804 or 55 5250-6806  
Fax: 011 52 55 5250-6160  
E-Mail: [embjamex@gmail.com](mailto:embjamex@gmail.com)

**Jamaican High Commission | PORT OF SPAIN |**

2 Newbold Street  
St Clair, Port of Spain

Tel: 1 868-622-4995  
Fax: 1 868-622-9043  
E-Mail: [jamaica@jhcpos.org](mailto:jamaica@jhcpos.org)

**Jamaican High Commission| PRETORIA |**

Private Bag X5, Hatfield 0028  
3<sup>rd</sup> Floor, MIB Building  
1119 Burnett Street  
Hatfield, Pretoria  
SOUTH AFRICA  
Tel: 011 27 (0) 12 366 8511 OR 27 12 366 8500  
Fax: 011 27 (0) 86 509 6908  
Email: [mc@jhcpretoria.co.za](mailto:mc@jhcpretoria.co.za)

**Jamaican Embassy | COLOMBIA |**

Avenida 19 No. 108-45  
Oficina 304  
Santafé de Bogotá, D.C., Colombia  
Tel: 571-612-3598/3396 or 743 5234  
Fax: 571- 612-3479  
Email: [private@embajadadejamaicacol.com](mailto:private@embajadadejamaicacol.com),  
[info@embajadadejamaicacol.com](mailto:info@embajadadejamaicacol.com),  
[Elaine.sanchez@embajadadejamaicacol.com](mailto:Elaine.sanchez@embajadadejamaicacol.com) or  
[consulado@embajadadejamaicacol.com](mailto:consulado@embajadadejamaicacol.com) (Consular)

**Jamaican Embassy | SANTO DOMINGO |**

Avenida Sarasota No. 36  
Edificio Plaza Kury, Suite 304  
Ensanche Bella Vista  
Santo Domingo  
DOMINICAN REPUBLIC  
Telephone: 1 809-567-7770  
Fax: 809-620-2497  
Email: [embjamaica@jamaica-rd.com](mailto:embjamaica@jamaica-rd.com) or [jamaica@jamaica-rd.com](mailto:jamaica@jamaica-rd.com)

**Jamaican Embassy | TOKYO |**

Toranonon Yatsuka Building, 2F  
1 - 11 Atago 1 - Chome  
Minato-Ku  
Tokyo 105 - 0002  
JAPAN  
Tel: 011 813-3435-1861  
Fax: 011 813-3435-1864  
E-mail: [mail@jamaicaemb.jp](mailto:mail@jamaicaemb.jp)  
Website: [www.jamaicaemb.jp](http://www.jamaicaemb.jp)

## **JAMPRO - JAMAICA TRADE AND INVESTMENT AGENCY**

### **Jamaica: Kingston**

#### **Head Office**

18 Trafalgar Road

Kingston 10, Jamaica W.I.

**Phone:** +1 876 978 7755; 978-3337

**Toll Free:** +1 877 INVESTJA (468 4352)

**Fax:** +1 876 946 0090

**Email:** [info@jamprocorp.com](mailto:info@jamprocorp.com)

### **Jamaica: Montego Bay | UGI Building**

30 Market Street, 2nd Floor,

Montego Bay, St. James

Jamaica W.I.

**Phone:** +1 876 952 3420

**Fax:** +1 876 952 1384

**Email:** [jampromobay@jamprocorp.com](mailto:jampromobay@jamprocorp.com)

**Website:** [www.jamaicatradeandinvest.org](http://www.jamaicatradeandinvest.org)

### **UK: London**

#### **JAMPRO/Jamaica Trade Commission**

1 Prince Consort Road,

London SW7 2BZ, England

**Phone:** + 44 020 7 584 8894

**Fax:** + 44 020 7 823 9886

**Email:** [jamprouk@jamprocorp.com](mailto:jamprouk@jamprocorp.com)

### **North America: Toronto, Canada**

#### **JAMPRO North America**

303 Eglinton Avenue East, 2nd Floor

Toronto, Ontario, M4P 1L3, Canada

**Phone:** 416-932-2200, 416-598-3008 Ext: 232 & 239

**Fax:** 416-932-2207

**Toll Free:** 877-744-2208

**Email:** [jamprocanada@jamprocorp.com](mailto:jamprocanada@jamprocorp.com)

**GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES**

<p><b>Ministry of Economic Growth and Job Creation</b></p> <p>The Towers 25 Dominica Drive Kingston 5 Tel: (876)926-1590 Fax: (876) 926-4449 Email: <a href="mailto:info@megjc.gov.jm">info@megjc.gov.jm</a> Website: <a href="http://www.mwh.gov.jm">www.mwh.gov.jm</a></p>	<p><b>Ministry of Finance &amp; the Public Service</b></p> <p>30 National Heroes Circle Kingston 4 Tel: (876) 922 8600-9 Fax: (876) 922 7097 Email: <a href="mailto:mofps.pr@mof.gov.jm">mofps.pr@mof.gov.jm</a> Website: <a href="http://www.mof.gov.jm">www.mof.gov.jm</a></p>
<p><b>Ministry of National Security</b></p> <p>Mutual Life Building (North Tower) 2 Oxford Road Kingston 5 Tel: (876) 906 4908-31 Fax: (876) 906 1712 (876) 906 1715 Email: <a href="mailto:information@mns.gov.jm">information@mns.gov.jm</a> Website: <a href="http://www.mns.gov.jm">www.mns.gov.jm</a></p>	<p><b>Passport, Immigration &amp; Citizenship Agency (PICA)</b></p> <p>25C Constant Spring Road Kingston 10 Tel: (876) 906 1497 (876) 754 5092 Fax: (876) 906 4372 Email: <a href="mailto:info@pica.gov.jm">info@pica.gov.jm</a> Website: <a href="http://www.pica.gov.jm">www.pica.gov.jm</a></p>
<p><b>Ministry of Education, Youth and Information</b></p> <p>2A National Heroes Circle Kingston 4 Toll free: 1(888)991-2070 Tel: (876) 922-1400-1 Website: <a href="http://www.moe.gov.jm">www.moe.gov.jm</a></p>	<p><b>Ministry of Health</b></p> <p>RKA Building 10-16 Grenada Way, Kingston 5 Tel: (876) 633-8172 (876) 633-7771 Website: <a href="http://www.moh.gov.jm">www.moh.gov.jm</a></p>
<p><b>Ministry of Industry, Commerce, Agriculture and Fisheries</b></p> <p>4 St. Lucia Avenue, Kingston 5 Tel: (876) 968-7116 Fax: (876) 960-7422 &amp; Hope Gardens, Kingston 6, (876) 9271731 - 8  Email: <a href="mailto:communications@miic.gov.jm">communications@miic.gov.jm</a> Website: <a href="http://www.miic.gov.jm">www.miic.gov.jm</a></p>	<p><b>Office of the Commissioner of Police</b></p> <p>101-103 Old Hope Rd Kingston 6 Tel: (876) 927-4421 - 4 (876) 926-8793 Fax: (876) 927-7516 Email: <a href="mailto:ccuops@jcf.gov.jm">ccuops@jcf.gov.jm</a> ; <a href="mailto:mail@jcf.gov.jm">mail@jcf.gov.jm</a> Website: <a href="http://www.jcf.gov.jm">www.jcf.gov.jm</a></p>



<p><b>Ministry of Labour and Social Security</b>  <b>Labour Division</b>  1F North Street,  Kingston  Tel: (876) 922-3500-14  Fax: (876) 922-6902 / 922-0996</p> <p><b>Social Security Division</b>  14 National Heroes Circle  Kingston 4  Tel: (876) 922-8000-13  Toll Free: 1 888 991-2089  Fax: (876) 922-6902 / 922-0996</p>	<p><b>Trade Board Limited</b></p> <p>Air Jamaica Building  10<sup>th</sup> Floor  72 Harbour Street,  Kingston</p> <p>Tel: (876) 967-0507,  (876) 967-0674  Toll free: 1 888 367-8247  Fax: (876) 948-5441, (876) 948-7486  Email: <a href="mailto:info@tradeboard.gov.jm">info@tradeboard.gov.jm</a>  Website: <a href="http://www.tradeboard.gov.jm">www.tradeboard.gov.jm</a></p>
<p><b>Ministry of Culture, Gender, Entertainment and Sport</b>  4-6 Trafalgar Road  Kingston 5</p> <p>Tel: (876) 978 5347, 946 9351  Fax: (876) 978 7881  Email: <a href="mailto:publicrelations@mccges.gov.jm">publicrelations@mccges.gov.jm</a>  Website: <a href="http://www.mccges.gov.jm">www.mccges.gov.jm</a></p>	<p><b>Ministry of Energy, Science, Technology &amp; Telecommunications</b>  <b>PCJ Building</b>  36 Trafalgar Road  Kingston 10  Tel: (876) 929 8990  Fax: (876) 960 1623  Email: <a href="mailto:info@mset.gov.jm">info@mset.gov.jm</a>  Website: <a href="http://www.mstem.gov.jm">www.mstem.gov.jm</a></p>
<p><b>National Housing Trust</b>  4 Park Boulevard  Kingston 5  Jamaica  <b>Phn:</b> (876) 929-6500 – 9, 960-4010-23  <b>Toll free (US only)</b> 1-800-858-3219  <b>Customer care:</b> (876)754-7086  <b>Email:</b> <a href="mailto:wecare@nht.gov.jm">wecare@nht.gov.jm</a>  <b>website:</b><a href="http://www.nht.gov.jm">www.nht.gov.jm</a></p>	<p><b>Ministry of Local Government and Community Development</b></p> <p>85 Hagley Park Road  Kingston 10  Tel: (876) 754 0992-9  Fax: (876) 754 1021  Email: <a href="mailto:communications@mlge.gov.jm">communications@mlge.gov.jm</a></p>
<p><b>Rural Agricultural Development Authority (RADA)</b></p> <p>Hope Gardens  Kingston 6  Tel: (876) 977 1158-62  Fax: (876) 970 4660  Email: <a href="mailto:executive@rada.gov.jm">executive@rada.gov.jm</a>  Website: <a href="http://www.rada.gov.jm">www.rada.gov.jm</a></p>	<p><b>National Land Agency</b></p> <p>8 Ardenne Road  Kingston 10  Tel: (876) 750-5263,  (876) 946-5263  Email: <a href="mailto:asknla@nla.gov.jm">asknla@nla.gov.jm</a>  Website: <a href="http://www.nla.gov.jm">www.nla.gov.jm</a></p>

## PUBLIC AND PRIVATE SECTOR AGENCIES

**Jamaica Customs Agency** | Returning Residents Unit  
Customs House, Newport East  
Marcus Garvey Drive  
P.O. Box 466  
Kingston 15  
Tel: (876) 7503005, 750 3098  
Fax: (876) 922-7600  
Email: [rru@jacustoms.gov.jm](mailto:rru@jacustoms.gov.jm)  
Website: [www.jacustoms.gov.jm](http://www.jacustoms.gov.jm)

**Collector of Customs, Montego Bay** | 18 B Howard Cooke Boulevard  
Revenue Service Centre Building  
P.O. Box 232  
Montego Bay, St. James  
Tel: (876) 952 3080  
Fax: (876) 9792827

**Registrar General's Department** | Twickenham Park  
SpanishTown  
Tel: 876-749-0550, 876-619-1260  
Email: [information@rgd.gov.jm](mailto:information@rgd.gov.jm)  
Website: [www.rgd.gov.jm](http://www.rgd.gov.jm)

**Consumer Affairs Commission** | 34 Trafalgar Rd Kingston 10  
Tel: (876) 906 5425  
Fax: (876) 906 7525  
Email: [info@cac.gov.jm](mailto:info@cac.gov.jm)  
Website: [www.consumeraffairsjamaica.com](http://www.consumeraffairsjamaica.com)

**Fair Trading Commission** | 52 Grenada Crescent  
Kingston 5  
Tel: (876) 9600120-4  
Fax: (876) 9600763  
Email: [ftc@cwjamaica.com](mailto:ftc@cwjamaica.com)  
Website: [www.jftc.com](http://www.jftc.com)

**Customs Brokers & Freight Forwarders Association of Jamaica** |  
Unit 1, 14-16 First Street  
Kingston 13  
Tel: (876) 901 3712, (876) 901 8783 (876) 923 4665  
Fax: (876) 937 4779  
Email: [info@cbffaj.net/cbffaj@gmail.com](mailto:info@cbffaj.net/cbffaj@gmail.com)  
Website: [www.cbaj.net](http://www.cbaj.net)

**Real Estate Board/Commission of Strata Corporations** |  
1 Surbiton Road  
Kingston 10  
Tel: (876) 9269748/9  
Cell: (876) 391 9937 (DIGI) / (876) 312 8971 (LIME)  
Fax: (876) 926 0010  
Website: [www.reb.gov.jm](http://www.reb.gov.jm)  
Email: [info@reb.gov.jm](mailto:info@reb.gov.jm)

**Jamaica Public Service Company Limited** | 6 Knutsford Boulevard  
Kingston 5  
Tel: (876) 926 3190 / 1 888 225 5577  
Fax: (876) 968 3337 / (876) 926 6710  
Website: [www.jpSCO.com](http://www.jpSCO.com)

**National Water Commission** | 4 Marescaux Road  
Kingston 5  
Tel: (876) 929 5430 - 5  
Toll Free: 1 888 225-5692  
Email: [customercare@nwc.com.jm](mailto:customercare@nwc.com.jm)  
Website: [www.nwcjamaica.com](http://www.nwcjamaica.com)

### ***Returned Citizens Associations***

**National Association of Returned Citizens** | Mrs. Gertrude Thelwell  
President  
Santa Cruz PO  
St. Elizabeth.  
Tel: (876) 966 2304/877 3325  
Email: <mailto:nbthelwell@yahoo.com>

**Jamaica Association for the Resettlement of Returning Residents** | Mr. Percival Latouche  
President  
3 Cargill Avenue  
Kingston 10  
Telephone: (876) 754 3790, 925 7277  
Cell: (876) 352 2509  
Email: [info@ja-arr.com](mailto:info@ja-arr.com) / [latouche.percival@gmail.com](mailto:latouche.percival@gmail.com)  
[www.ja-rrr.com](http://www.ja-rrr.com)

**Allowances for Duty Free Importation For Long Term Returning Residents  
Personal & Household Effects**

<b>QUANTITY</b>	<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>DESCRIPTION</b>
<b>6</b>	Bedside Tables Lamps for Bedside Tables	<b>1 each</b>	Component Set ( <i>including Compact Disc Player</i> )
<b>4</b>	Verandah Chairs Bedroom Chairs Hassocks Rugs		Ornamental Telephone Telephone Answering Machine Video Camera/Camcorder Microwave Oven Stove ( <i>Gas or Electric</i> ) Refrigerator Dish Washer Washing Machine Dryer
<b>3</b>	Wall paintings Lamps for Dressers Dressers Clothes Hampers		Kitchen Table Deep Freezer Water Heater Air Conditioning Unit Living Room Set Coffee Table Couch Curio/Display Cabinet Whatnot Breakfront Sofa Bed Piano or Organ Dining Room Set ( <i>Table &amp; Chairs</i> ) Side Board Liquor Trolley Patio Set Lounge Chair Nest of Tables Desk Chair Bookcase Typewriter and Stand Filing Cabinet Safe Personal Computer & Computer Stand Printer & Printer Stand Recliner Step-on Stand Sewing Machine Sergers Ironing Board
<b>2</b>	Clothes Iron Bathroom Scales Fans ( <i>Ceiling or Standing</i> ) Chandeliers Shelf Units ( <i>Bathroom</i> ) Wall Clocks End Tables Canister Sets Portable Radios/Tape Recorders Television Sets Video Recorders Kitchen Stools Wardrobes Chest of Drawers		
<b>QUANTITY</b>	<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>DESCRIPTION</b>
<b>1 each</b>	Lawn Mower ( <i>not including type which can be driven</i> ) Generator Floor Polisher Vacuum Cleaner Mirror Barbecue Grill Water Pump		1 King-size or Queen-size Bed and 2 Double Beds Or 4 Single Beds or Double Beds

	Ladder Hot Plate Baby Crib Play Pen High Chair Rocking Chair Bicycle Fish Tank Toaster Hair Dryer Blow Dryer Pressure Cooker Blender Food Processor Coffee Maker Percolator Electric Can Opener Can Cutter ( <i>non-electric</i> ) Kitchen Scale Electric Juicer Electric Knife Electric Kitchen Saw		
<b>1 each</b>	Other small electrical appliances for domestic use.	<b>A reasonable quantity</b>	Carpets and Carpet Underlay Drapes Blinds Cutlery Chinaware Crystal Household Linen Pots & Pans Exercise equipment for use at home Garden Tools Musical Instruments Household Repair Tools

**APPENDIX A-2**

**Allowances for Duty Free Importation  
For Students**

QUANTITY	DESCRIPTION
<b>A reasonable quantity</b>	Used household effects Musical Instruments
<b>1 each</b>	Television Set Video Recorder Component Set ( <i>including CD Player</i> ) Personal Computer Personal Computer Stand Printer Printer Stand

## Rates of Custom Duty Personal and Household Effects

The following rates of Customs Duty are provided as a guide to the amount payable in the event that you wish to bring in more than the quantity allowed for duty-free importation of Household and Personal Effects by a Returning Resident. **ID = Import Duty**

DESCRIPTION	RATES OF DUTY (INCL. GCT)	OTHER FEES-STANDARD COMPLIANCE FEE (SCF) ENVIRONMENTAL LEVY (ENVL), CUSTOMS ADMIN FEE (CAF) (%)	TOTAL DUTIES AND FEES		
	<b>Import Duty %</b>	<b>GCT %</b>	<b>SCT %</b>	<b>ENVL %</b>	<b>Aggregate Duty %</b>
Personal Computers		16.5	0.3	0.5	17.43
Printers		16.5	0.3	0.5	17.43
Electric knives	20	16.5	0.3	0.5	40.73
Electric kitchen saws	20	16.5	0.3	0.5	40.73
Lawn mowers (not type driven)	5	16.5		0.5	17.43
Generators		16.5	0.3	0.5	17.43
Water Pump - Hand pump		16.5	0.3	0.5	17.43
-water pump for motor car	20	16.5	0.3	0.5	40.73
Garden Tools (eg. Plastic shovels)		16.5	0.3	0.5	17.43
Household repair tools		16.5	0.3	0.5	17.43
Typewriters		16.5		0.5	17
Typewriter and stands		16.5		0.5	17
Facsimile machine Sewing machine		16.5		0.5	17
Sergers		16.5		0.5	17
Ornamental telephones	5	16.5	0.3	0.5	23.25
Telephone answering machines	20	16.5	0.3	0.5	40.73
Musical instruments (guitar, violin, pianos, organs except steel band instruments)	10	16.5	0.3	0.5	29.08

Safes		16.5	0.3	0.5	17.43
Filing cabinet	10	16.5	0.3	0.5	29.08
Exercise equipment (for home use)	10	16.5	0.3	0.5	29.08
Television sets (below 32")	20	16.5	0.3	0.5	40.73
Television sets (32" and above)	20	16.5	0.3	0.5	40.73
Components sets (incl. CD players)	20	16.5	0.3	0.5	40.73
Portable radios	20	16.5	0.3	0.5	40.73
Tape recorders	20	16.5	0.3	0.5	40.73
Video cameras/camcorders	20	16.5	0.3	0.5	40.73
Microwave ovens	20	16.5	0.3	0.5	40.73
Stoves (Gas or electric)	20	16.5	0.3	0.5	40.73
Refrigerator/	20	16.5	0.3	0.5	40.73
Freezer	20	16.5	0.3	0.5	40.73
Dishwashers	20	16.5	0.3	0.5	40.73
Washing machines	20	16.5	0.3	0.5	40.73
Dryers	20	16.5	0.3	0.5	40.73
Kitchen tables	20	16.5	0.3	0.5	40.73
Coffee tables	20	16.5	0.3	0.5	40.73
Couches	20	16.5	0.3	0.5	40.73
Display/curio	20	16.5	0.3	0.5	40.73
Cabinet (whatnots)	20	16.5	0.3	0.5	40.73
Breakfronts	20	16.5	0.3	0.5	40.73



Sofa beds	20	16.5	0.3	0.5	40.73
Hassocks	20	16.5	0.3	0.5	40.73
Dining rooms sets (tables and chairs)	20	16.5	0.3	0.5	40.73
Side boards	20	16.5	0.3	0.5	40.73
Liquor trolleys	20	16.5	0.3	0.5	40.73
Verandah chairs	20	16.5	0.3	0.5	40.73
Lounge chairs	20	16.5	0.3	0.5	40.73
Nest of tables	20	16.5	0.3	0.5	40.73
Patio sets	20	16.5	0.3	0.5	40.73
Desk and chairs	20	16.5	0.3	0.5	40.73
Book cases	20	16.5	0.3	0.5	40.73
Recliners	20	16.5	0.3	0.5	40.73
Step-on-stands Typewriter stands	20	16.5	0.3	0.5	40.73
Computer stands	20	16.5	0.3	0.5	40.73
Printers		16.5	0.3	0.5	17.43
Carpets and under Layers	20	16.5	0.3	0.5	40.73
Drapes	20	16.5	0.3	0.5	40.73
Blinds – Plastics -steel - roller blinds of wood - other wooden blinds	20	16.5	0.3	0.5	40.73
Cutlery – of precious Metal (silver, gold)	20%	16.5	0.3	0.5	40.73
Ceramics	20	16.5	0.3	0.5	40.73

Chinaware	20	16.5	0.3	0.5	40.73
Glassware	20	16.5	0.3	0.5	40.73
Crystal ware – drinking glass of crystal lead	20	16.5	0.3	0.5	40.73
Household Linen	20	16.5	0.3	0.5	40.73
Pots and pans	20	16.5	0.3	0.5	40.73
Wall paintings and other works of art	20	16.5	0.3	0.5	40.73
Ironings Boards	20	16.5	0.3	0.5	40.73
Clothes Hamper	20	16.5	0.3	0.5	40.73
Fans (Ceiling)	20	16.5	0.3	0.5	40.73
Mirrors – framed	5	16.5	0.3	0.5	23.25
Unframed	15	16.5	0.3	0.5	34.90
Barbeque Grills	20	16.5	0.3	0.5	40.73
Ladders Wood/Steel	20	16.5	0.3	0.5	40.73
Clothes Irons	20	16.5	0.3	0.5	40.73
Hair/Blow Dryers	20	16.5	0.3	0.5	40.73
Pressure Cookers	20	16.5	0.3	0.5	40.73
Blenders	20	16.5	0.3	0.5	40.73
Food Processors	20	16.5	0.3	0.5	40.73
Percolators/Coffee Makers	20	16.5	0.3	0.5	40.73
Canisters	20	16.5	0.3	0.5	40.73

Electric/Can Openers	20	16.5	0.3	0.5	40.73
Kitchen Scales	20	16.5	0.3	0.5	40.73
Wall Clocks	20	16.5	0.3	0.5	40.73
Video Recorders	20	16.5	0.3	0.5	40.73
Shelf Units	20	16.5	0.3	0.5	40.73
Rugs	20	16.5	0.3	0.5	40.73
Chandeliers	20	16.5	0.3	0.5	40.73
Baby Cribs	20	16.5	0.3	0.5	40.73
Bathroom Scales		16.5	0.3	0.5	17.43
Play Pens	20	16.5	0.3	0.5	40.73
High Chairs	20	16.5	0.3	0.5	40.73
Rocking Chairs	20	16.5	0.3	0.5	40.73
Bicycles	5	16.5	0.3	0.5	23.25
Fish Tanks	20	16.5	0.3	0.5	40.73
Toasters	20	16.5	0.3	0.5	40.73
Floor Polishers	20	16.5	0.3	0.5	40.73
Vacuum Cleaners	20	16.5	0.3	0.5	40.73

**MOTOR VEHICLE RATES  
REVISED W.E.F MAY 1, 2014  
INDIVIDUAL IMPORTERS**

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**GAS: Motor cars, Station wagons, Estate cars, Limousines, Range Rover, SUV & Vehicles of Similar Construction**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
1000 cc and Below	54%	20%	10%	16.5%
Exceeding 1000 cc but NOT Exceeding 2000 cc	68%	20%	20%	16.5%
Exceeding 2000 cc but NOT Exceeding 3500 cc	82%	20%	30%	16.5%
Exceeding 3500 cc	82%	20%	30%	16.5%

**GAS: Buses**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
All Passenger Seats	61%	10%	25%	16.5%

**GAS: Imported by Franchise Holders Licensed for use as Public Passenger Transport**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
10-14 Passenger Seats	41%	10%	10%	16.5%
15-24 Passenger Seats	35%	10%	5%	16.5%
25 and over Passenger Seats	11%	10%	0%	0.0%

**GAS: Vans, Trucks, Hearses**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Panel Vans/Window Vans, NOT Exceeding 2032 KG.	61%	10%	25%	16.5%
Panel Vans/Window Vans, Exceeding 2031 KG.	35%	10%	5%	16.5%
Trucks NOT Exceeding 2000 KG.	41%	10%	10%	16.5%
Trucks Exceeding 2000 KG.	35%	10%	5%	16.5%
Hearses Exceeding 2032 KG	90%	30%	25%	16.5%
Hearse NOT Exceeding 2032 KG.	97%	30%	30%	16.5%

**GAS: Pick Ups**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Compact Pickup Under 1850 KG Unladen Weight	40%	20%	0%	16.5%
Pickup 1851-2200 KG Unladen Weight	68%	20%	20%	16.5%
Pickup Over 2200 KG Unladen Weight	96%	20%	40%	16.5%

**GAS: Tractor Heads and Special Purpose Vehicles**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Special Purpose Vehicles	34%	0%	15%	16.5%
Tractor Heads	29%	0%	10%	16.5%

**Energy Efficient Vehicles**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Hybrid	40%	20%	0%	16.5%
Electric Vehicle	52%	30%	0%	16.5%

**Motor Cycles**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Cycles 300 cc and Over	41%	20%	0%	16.5%
Cycles 0-299 cc	29%	10%	0%	16.5%

**DIESEL: Motor cars, Station wagons, Estate cars, Limousines, Range Rover, SUV & Vehicles of Similar Construction**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
1000 cc and Below	40%	20%	0%	16.5%
Exceeding 1000 cc but NOT Exceeding 2000 cc	54%	20%	20%	16.5%
Exceeding 2000 cc but NOT Exceeding 2200 cc	54%	20%	30%	16.5%
Exceeding 2200 cc but not exceeding 3500 cc	68%	20%	30%	16.5%
Exceeding 3500 cc	68%	20%	20%	16.5%

**DIESEL: Buses**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
All Passenger Seats	48%	10%	15%	16.5%

**DIESEL: Imported by Franchise Holders Licensed for use as Public Passenger Transport**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
10-14 Passenger Seats	29%	10%	0%	16.5%
15-24 Passenger Seats	29	10%	0%	16.5%
25 and over Passenger Seats	11%	10%	0%	0.0%

**DIESEL: Vans, Trucks, Hearses**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Panel Vans/Window Vans, NOT Exceeding 2032 KG.	48%	10%	15%	16.5%
Panel Vans/Window Vans, Exceeding 2031 KG.	35%	10%	5%	16.5%
Trucks NOT Exceeding 2000 KG.	35%	10%	5%	16.5%
Trucks Exceeding 2000 KG.	29%	10%	0%	16.5%
Hearses Exceeding 2032 KG	67%	30%	10%	16.5%
Hearse NOT Exceeding 2032 KG.	67%	30%	10%	16.5%

**DIESEL: Pick Ups**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Compact Pickup Under 1850 KG Unladen Weight	40%	20%	0%	16.5%
Pickup 1851-2200 KG Unladen Weight	54%	20%	10%	16.5%
Pickup Over 2200 KG Unladen Weight	82%	20%	30%	16.5%

**DIESEL: Tractor Heads and Special Purpose Vehicles**

ITEM DESCRIPTION	AGGR DUTY	IMP DUTY	SCT	GCT
Special Purpose Vehicles	34%	0%	15%	16.5%
Tractor Heads	17%	0%	0%	16.5%

**NOTE: CUSTOMS ADMINISTRATIVE FEE FOR NEW VEHICLES IS JMD \$64,075.00 AND USED VEHICLES IS JMD\$ 66,987.50**