



HANDBOOK for

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Import and Export Procedures In the Commonwealth Of Dominica

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TABLE OF CONTENTS

Import and Export Procedures	3
Overview of Customs Administration	3
Regional Trade Agreements	3
Airport and Seaports	4
Trade Licenses	4
Dominica's Ratification to International Environmental Trade Agreements	5
Ozone Depleting Substances	6
Prohibitions and Restrictions	7
Customs Duties and Harmonized Commodity Descriptions	9
Customs Clearance Procedures	13
Documentation Preparation	13
Customs Declaration Process	16
Duty Exemption Process	20
Bureau of Standards	22
Inspections by Bureau of Standards	23
Inspections by Ministry of Agriculture	23
Bonding Warehouses	24
Temporary Admission	24
Transit	25
Procedure for Duty Rebate on Goods Short-Shipped or Damaged and Drawback on Goods Re-exported	25
Exports Procedures for Persons Not Registered for Value Added Tax And not Claiming Duty Drawback	26
Export Procedures for Persons Registered for Value Added Tax or Requesting Drawback of Duty	27
Returning Residents Exemptions of Customs Duties on Personal and Household Effects	28
Exemptions of duties on Goods Imported by Foreign Nationals Taking Up Residence in Dominica	31
Procedures for Clearing Non-Commercial Packages	33
Amount of Duties Expected to be Paid on Non-Commercial Packages	34
Notice from Comptroller of Customs	35

TABLES

Table I – Commodities and Reduced Rates of Import Duty	4
Table II – Goods Which Require An Import License from the Ministry of Trade	5
Table III – Import Restrictions List and Conditions	8
Table IV – Duties Applicable to Imports and Exports	10

Import and Export Procedures

Overview of Customs Administration

The Customs and Excise Division of the Ministry of Finance is responsible for the control and management of the customs clearance of goods process.

The operations of the Customs and Excise Division are governed by the Customs (Control and Management) Act chapter 69:01 of the revised laws of the Commonwealth of Dominica, Customs Import and Export Tariffs Ordinance chapter 365, Value Added Tax Act 7 of 2005, Excise Tax Act 8 of 2005, Supplies Control Act chapter 20:01 of the revised laws, Fiscal Incentives Act chapter 84:51 of the revised laws, Hotels Aid Act chapter 85:04 of the revised laws, Customs Duty Free Shopping Act 2 of 1991, Caribbean Community Act of 2005, Solid Waste Management Act, Ozone Layer Depletion Substances (Control) Act and each of the subsequent statutory rules and orders (SROs) attached. Laws enforced by the Ministry of Trade and Marketing and the Ministry of Agriculture are also involved in the customs administration process.

Regional Trade Agreements

Dominica is a member of the Organization of Eastern Caribbean States (OECS), which also includes the states of Antigua and Barbuda, St. Kitts and Nevis, Montserrat, St. Lucia, St. Vincent and the Grenadines and Grenada.

Dominica is also a member of the Caribbean Common Market (CARICOM), which includes members of the OECS and Barbados, Belize, Guyana, Haiti, Jamaica, Suriname and Trinidad and Tobago. CARICOM goods can enter the Dominican market free of import duty, providing that a Certificate of Origin is submitted and the Rules of Origin criteria are met.

It should be noted that the following reduced rates of import duty are applicable to a specific list of goods originating from the More Developed countries in CARICOM (Barbados, Guyana, Jamaica, Trinidad and Tobago and Suriname).

Table 1 below lists the commodities and the reduced rates:

TABLE I

Heading Number	Description of Goods	Rate of Import Duty
0910:50	Curry	15%
1902:10	Uncooked Pasta, not stuffed or otherwise prepared	20%
2202:101	Aerated Beverages	100%
2804:40	Oxygen	5%
2901:292	Acetylene	5%
3406:00	Candles, tapers and the like	50%
8419:191	Solar water heaters for domestic use	20%
8419:192	Other solar water heaters	20%
9401:61	Other seats with wooden frames, upholstered	10%
9402:30	Wooden Furniture of a kind used in offices	5%
9403:40	Wooden Furniture of a kind used in Kitchens	10%
9403:50	Wooden Furniture of a kind used in bedrooms	10%
9403:60	Other wooden furniture	10%

Dominica became a founding member of the World Trade Organization (WTO) on January 1, 1995, and adopted the GATT valuation code as early as 1991.

Airports and Seaports

Dominica has six official entry points. Woodbridge Bay is the main Seaport and the headquarters of the Customs and Excise Division. Other Seaports include Portsmouth, Anse De Mai and Marigot. Melville Hall is the main Airport, with international connections. Canefield Airport, within close proximity to the capital Roseau, provides regional access.

Trade Licenses

The government of Dominica does not require trade licenses for most goods and products. The Supplies Control (Restricted Imports and Exports) Order 14 of 2003 however, specifies a few items where licenses are necessary, depending on their source of origin. An import license for these goods must be obtained prior to the importation of any of these goods. Table 2 below lists the schedules in general categories applicable to this type of license.

Table II: Goods which require a license from the Ministry of Trade before importation

Schedule	Definition	Details
First Schedule	Goods for which an import license is required before the goods are imported from any country which is not a member of the Caribbean Common Market (CARICOM)	Potatoes, Fresh or Chilled; Footwear with upper straps of thongs assembled to the sole by means of plugs of rubber or plastic;
Second Schedule	Goods for which an import license is required before goods are imported from any country which is not Belize or a Member State of the Organization of eastern Caribbean States (OECS)	Wheat Flour; Oxygen; Carbon Dioxide; Other Candles of paraffin wax.

In order to receive a license for the import of these selected goods, the importers must fill out and submit an application form. The applications can be obtained from the Ministry of Trade, Industry and Marketing.

The completed forms should be submitted to the Ministry of Trade, Industry and Marketing for approval through the Consumer Affairs Division. Processing usually takes one to two days and the license is valid for six weeks from the date of issue. The license period cannot be extended, however a new license may be issued by completing the process once again. When declaring their goods, an importer is required to submit the approved license along with the relevant customs declaration forms to the Customs Department.

DOMINICA'S RATIFICATION TO INTERNATIONAL ENVIRONMENTAL TRADE AGREEMENTS

The World Trade Organization (WTO) is the only international organization dealing with the rules of trade between nations. Its goal is to help producers of goods and services, exporters, importers, and traders conduct their business. Many provisions take environmental concerns specifically into account

The WTO supports these concerns through a range of provisions within the WTO's rules. Among the most important are umbrella clauses (such as Article 20 of the General Agreements on Tariffs and Trade) which allow countries to take actions to protect human, animal or plant life or health, and to conserve exhaustible natural resources. As a result, international agreements on specific subjects taking environmental concerns into account emerged.

June 21, 1993, Dominica acceded to the Kyoto Protocol to the United Nations Framework Convention on Climate Change. The most important provisions of the Protocol set binding limits on Greenhouse Gas emissions for developed countries. At the same time, the Protocol creates significant incentives for developing countries to control their emissions as their economies grow.

May 5, 1998, Dominica acceded to the Basel Convention on the “Control of Trans-Boundary Movements of Hazardous Wastes and their Disposal” to ensure that such wastes are managed and disposed of in an environmentally sound manner.

August 4, 1995, Dominica ratified and signed to CITES (Convention on International Trade in Endangered Species of Wild Fauna & Flora), a treaty that regulates and monitors international trade in many species of wildlife and plants. CITES is designed to prevent further decline of wild populations and ensure that trade is based on sustainable use and management of wild and captive populations.

December 30, 2005, Dominica acceded to the Rotterdam Convention which established controls on trade of hazardous chemicals and aims to empower governments to monitor and control cross-border trade.

OZONE DEPLETING SUBSTANCES (ODS)

The ozone layer in the upper atmosphere is a filter preventing harmful quantities of the sun’s ultraviolet (UV) rays from reaching the earth. A few dozen man-made chemicals when released to the air damage the protective ozone layer. These chemicals are known as Ozone Depleting Substances (ODS). These ozone-damaging chemicals are used in refrigerators, air conditioners and firefighting equipment. Some are used in industrial processes and also in agriculture.

Presently, Dominica does not manufacture any of these ODS, but imports relatively small amounts mainly in the refrigeration and air conditioning service sector.

ODS used in Dominica includes:

- § Chlorofluorocarbons (CFC’s)
- § Hydro chlorofluorocarbons (HCFCs)
- § Halons (fire extinguishing)
- § Hydrobromofluorocarbons (HBFC)
- § Methyl bromide
- § Carbon tetrachloride
- § Methyl chloroform, and
- § Bromochloromethane

Dominica is a party to the Montreal Protocol, and is classified as an article 5 country since the annual calculated level of consumption of the controlled substances listed in annex A(of the Protocol) is less than 0.3 kilograms per capita, on the date of the entry into force of the Protocol. Part of our commitment is to decrease the imports of these ODS by 85% in 2007, and to achieve a complete 100% phase out by January

1, 2010. This aspect will require the management of a quota system. Legislation has already been drafted, and traders will be required to obtain an Import License prior to importation, to monitor and control these ODS in order to meet our obligations. For further information, please contact the Environmental Coordinating Unit (**ECU**) located at :

Roseau Fisheries Complex Building
Dame Mary Eugenia Charles Blvd
Roseau, Dominica
Tel: 4484577, 4482401 ext 3456
Fax: 448 4577
Email: agriext@cwdom.dm

PROHIBITIONS AND RESTRICTIONS

In Dominica, like in most other countries there are prohibitions and restrictions on the importation of certain items. It is basically intended for health and safety reasons, to safeguard society, or to curb the illegal use and importation of certain products.

A **prohibited item** means that there is a complete veto against its importation/exportation. Part 1 of the 5th Schedule of the Customs (Control and Management) Act Chap 69:01 of the revised laws of Dominica lists a number of goods and products that are prohibited. Common examples are:

- n Counterfeit coins
- n Fictitious stamps
- n Food unfit for human consumption
- n Indecent or obscene articles (pornography)
- n Infected animals
- n Pistols in the form of stylographic pens or pencils
- n Any goods bearing the Coat of Arms of Dominica

It should also be noted that the importation of live and dead frogs or parts thereof into Dominica is prohibited under the Importation of Frogs (Prohibitions) Regulations SRO 6 or 2004.

A **restricted item** means that there is a conditional veto against its importation/exportation. Therefore whenever these items are imported there are certain conditions that must be met. Part 2 of the 5th Schedule of the Customs (Control and Management) Act Chap 69:01 of the revised laws of Dominica lists a number of goods and products that are restricted.

TABLE III BELOW LIST RESTRICTED IMPORTS AND THEIR CONDITIONS FOR IMPORTATION:

ITEMS	CONDITIONS FOR IMPORTATION
Arms and ammunitions	Requires a license from the Commissioner of Police before importation
Gunpowder, blasting powder, detonators, high explosives of any description	Requires a license from the commissioner of Police before importation
Fireworks	Requires a license from the commissioner of Police before importation
Tear gas	Must be imported by the Government of Dominica
Cigarette making appliance, whether machine or paper	Cannot be imported except with the permission of the Minister of Finance
Live animals	Requires an import permit from the Chief Veterinary Officer before importation and a health permit from the country of origin
Meat of animals, poultry or bird carcasses and parts thereof	Requires a health certificate from the veterinary department, Ministry of Agriculture before importation
Plants, vegetables, fruit and plant products	Requires import permit from the Ministry of Agriculture Plant Protection Unit before importation
Pesticides	Requires a permit from the Pesticides Control Board before importation

Failure to follow the prescribed procedures whenever importing these items could lead to seizures, fines and possible imprisonment.

This information can be obtained in further detail in the Customs control and management act chap 69:01 of the revised laws of Dominica.

Customs Duties and Harmonized Commodity Description

General Imports are subject to five different types of duties, taxes and surcharges.

Duties, taxes and surcharges levied on imports are:

- 1 Import Duty
- 2 Customs Service Charge
- 3 Environmental Surcharge
- 4 Excise Tax
- 5 Value Added Tax

Import duties levied against goods are based on the cost, insurance and freight (CIF) value and rates determined by the CARICOM Common External Tariff (CET). Importers can purchase a list of the CET Rates at the Customs and Excise Division.

Dominica has applied the CARICOM Common External Tariff since February 1991. The schedule is based on the Harmonized Commodity Description and Coding System 1996 since 1 January 1999. The tariff, as applied in 2002, comprises 6,333 tariff lines at the eight-digit level.

Table 4 details the type of duties and taxes applicable to imports and exports, the legislation and whether exemptions are applicable:

Table IV: Duties Applicable to Imports and Exports

#	Type of Duty / Tax	Rate	Exemptions
1	Import Duty	<i>Based on CIF Value</i> 0 to 165%	Imports of CARICOM Origin. Imports included on an NDC/MoF approved Master List according to the Fiscal Incentive Act. Household and personal effects (including 1 vehicle) of Dominicans returning for permanent residence. Goods imported by the Government. Goods imported by military forces. Goods imported by Diplomatic Missions, International Organizations and Personnel.
2	Environmental Surcharge	\$3,000.00 per unit on motor vehicles manufactured five years or more. \$10.00 per unit on used tyres \$20.00 per unit on used refrigerators \$20.00 per unit on used Freezers \$10.00 per unit on electric accumulators (batteries) <i>Based on CIF Value</i> 1% on motor vehicles manufactured less than five years. 1.5% on goods in containers made of plastic, glass, metal, paperboard or wood. 1% on all other goods	Raw materials and packaging materials imported for use in the manufacture of goods by locally registered manufacturers. Raw materials and packaging materials imported for the purposes of the manufacture of goods for export. Raw materials and packaging materials imported for use in the banana industry. Milk, sugar, flour, rice or pharmaceuticals Goods imported by the Government. Goods imported by military forces. Goods imported by Diplomatic Missions, International Organizations and Personnel.
3	Customs Service Charge	<i>Based on CIF Value</i> 3% all goods	Goods imported by the Government. Goods imported by military forces. Goods imported by Diplomatic Missions, International Organizations and Personnel.
4	Excise Tax	Goods subject to Excise Tax and their respective rates are those in the First	Exemptions are prescribed in the Second Schedule of the Excise Tax Act 8 of 2005:

#	Type of Duty / Tax	Rate	Exemptions
		<p>Schedule of the Excise Tax Act 8 of 2005. Listed as follows: Alcoholic beverages (HS 22.03-22.06,22.08) Tobacco products (HS 24.02 & 24.03) Motor Vehicles (HS 87.02- 87.04) Fuels (2710.11.00-2710.19.70, 2711.10.00)</p> <p>\$1.25 per ltr on HS 2203.00.10-2203.00.90(beer, stout, other) \$1.20 per ltr on HS 22.04 and 22.05 (wine and vermouth) \$0.28 per ltr on HS 2206.00.10, 2206.00.90 (shandy, other). \$8.50 per ltr on HS 2208.20.00,2208.50.00,2208.60.00 (brandy/other, gin & Geneva, vodka) \$12.50 per ltr on HS 2208.30.00 (whiskey) \$2.60 per ltr on HS 2208.40.00, 2208.70.00, 2208.90.90 (rum & taffia, liqueurs & cordials, other)</p> <p>\$22.00 per kg on tobacco products</p> <p>Approved rates per gal of fuel as obtained from the Min of Trade and SRO no. 5 of 2006. \$0.45 per kg on petroleum gases (LPG) and other gaseous hydrocarbons</p> <p>Based on CIF Value 15% of CIF Value + Import Duty + Environmental Surcharge + Customs Service Charge on motor vehicles HS 87.02 (buses) 28% of CIF Value + Import Duty + Environmental Surcharge + Customs Service Charge on motor vehicles HS 87.03 and 87.04 (motor cars and motor vehicles for transport of goods)</p>	<ul style="list-style-type: none"> a) Non-alcoholic beverages; b) Alcohol and spirits describes under Customs Tariff Heading 22.07; c) Aromatic bitters described under Custom Tariff Headings 2208.90.10 & 2208.90.20; d) Tobacco described under Customs Tariff Heading 24.01; e) Gases in gaseous state described under Customs Tariff Heading 2711.20.00; and f) Lubricating oils and greases described under the Customs Tariff Heading 2710.19.80. g) Goods imported by Diplomatic Missions, International Organizations and Personnel. h) Vehicles donated (as a gift) to approved charitable organizations. i) Imports of building materials for churches who have met the following requirements as specified in the regulations. j) Vehicles purchased by Diplomats.
5	Value Added Tax	Based on CIF Value + Import Duty + Environmental Surcharge + Customs Service Charge + Excise Tax.	An unconditional gift of goods to approved charitable organizations and to the State. New Enterprises benefiting from Incentives under the Fiscal Incentives Act, Hotels Aid

#	Type of Duty / Tax	Rate	Exemptions
		<p>15% most goods</p> <p>0% fuel, flour, milk, rice, sugar, certain agricultural and fishing inputs to the extent provided in regulations, invalid carriages and orthopedic appliances.</p>	<p>Act and Consumption Tax Order in respect of capital investments for the initial investment up to commencement of operations.</p> <p>Goods from the approved list, imported by the church, or obtained from locally registered manufacturers.</p> <p>Imports of building materials for churches who have met the following requirements as specified in the regulations</p> <p>Vehicles purchased by Diplomats.</p> <p>Motor vehicles imported on change of residence.</p> <p>Bona-fide unsolicited goods not exceeding \$75 in value.</p> <p>Goods imported by Dominicans returning home for permanent residence.</p> <p>Goods imported by Diplomatic Missions, International Organizations and Personnel.</p>
6	Export Royalty	EC\$.45-.50 /ton for stone and sand	

Customs Clearance Procedures

All imports must be accompanied by an import declaration, with the exception of fresh fish taken by Dominican fishermen and imported by them in their vessels in accordance with section 26(2)(a), and passengers baggage in accordance with section 26(2)(b) of the Customs (Control and Management) Act. The importers must present a declaration to the Customs and Excise Division within:

1. Seven days after the goods have been landed for goods transported by air; in accordance with section 26 (1) (a) of the Customs Act
2. Fourteen days after the goods have been landed for goods transported by sea, in accordance with section 26 (1) (b) of the Customs Act.

Documentation Preparation

In order to clear customs in a timely period of time, the importer must present a declaration warrant with the following information:

1. Name and address of Exporter/Importer/Declarant;
2. Tax Payer Account (Trader Code) Number
 - Ø Commercial traders that are eligible for VAT registration must use their VAT ID# as their trader code number. VAT eligible registrants are those which have sales of \$60,000.00 or more per year.
 - Ø Commercial Traders that are not eligible for VAT registration must use their Inland Revenue Tax ID # as their Trader Code Number. This category of persons/businesses is commercial traders that have sales of less than \$60,000.00 per year.
 - Ø Non-commercial traders that have a valid Tax ID issued by Inland Revenue should use the Tax ID # as their trader code number.
 - Ø Non-commercial traders that do not have a Tax ID will use a Customs issued trader code number.
3. Name of vessel, nationality of vessel, date of report of vessel;
4. Mode of transport, port/frontier office;
5. Country of First Destination/country of Final Destination;
6. Accurate declaration of values, regimes, Customs Procedure Codes (C.P.C.), tariff classifications, quantities, supplementary quantities, weights, origin, conversion rates, duty/tax rates and duty calculations; and
7. The precise and proper description of the goods.

At minimum, four copies of the declaration form are required. In the case of duty free declarations and deposit entries, a minimum of five copies is required.

Please note that there is a separate guide available that provides detailed instructions on how to complete your declaration so that it will be accepted by the Customs Automated System (ASYCUDA). This guide is available from Customs offices and is titled "Automated System for Customs Data – Information Booklet".

The amount of customs duties and charges to be paid is assessed taking into account the information provided in the declaration form. Importers cannot file their declarations electronically. All import declarations and accompanying documentation must be submitted on paper. The Importers are required to declare Customs duties and taxes payable. Each importer is given a Trader code number, and the contents of the declaration are input into the system.

The declaration must be accompanied by the following:

1. Invoices - Two copies - one original and one copy (two translated copies if in foreign language) relating to the customs value of the imported goods;
2. Bills of Lading/Airway Bills – Two copies
3. Value Declaration Forms;
4. Work sheets (split ups) - Two copies - when applicable
5. Certificate of Origin – Two copies - (for goods from CARICOM member states) to validate Rules of Origin Criteria, when applicable;
6. Duty Free Exemptions (FTI 101 forms, Two copies for qualified firms, when applicable;
7. Duty Free Exemptions for Vehicles (FTI 104 Forms, Two copies for returning residents), when applicable;
8. Import licences and health permits, when applicable;
9. Delivery Notes, when applicable;
10. Packing list, when applicable;
11. Insurance certificates, when applicable;
12. Contract of sale, when applicable;
13. Proof of payment, when applicable;
14. Proof of exportation of goods re-imported, when applicable; and
15. Proof of warranty and exportation for goods under warranty that are imported, when applicable.

NB - The Valuation Unit may request further legitimate corroborating documentation to substantiate values submitted which may include:

- Ø Purchase orders or contracts of sale
- Ø Freight invoices
- Ø Royalty Agreements
- Ø Buying agency agreements
- Ø Selling agent invoices
- Ø Catalog and price lists
- Ø Additional Billings

Ø Any other documents peculiar to transaction

The original and one copy of the Declaration must be numbered when indicating the classification groupings, linking the items tariff classification on the worksheets (split-up) to the entry.

It is crucial that all forms are accurate and filled out properly. Errors in filling out the forms can increase the length of time for clearing cargo consignments through Customs.

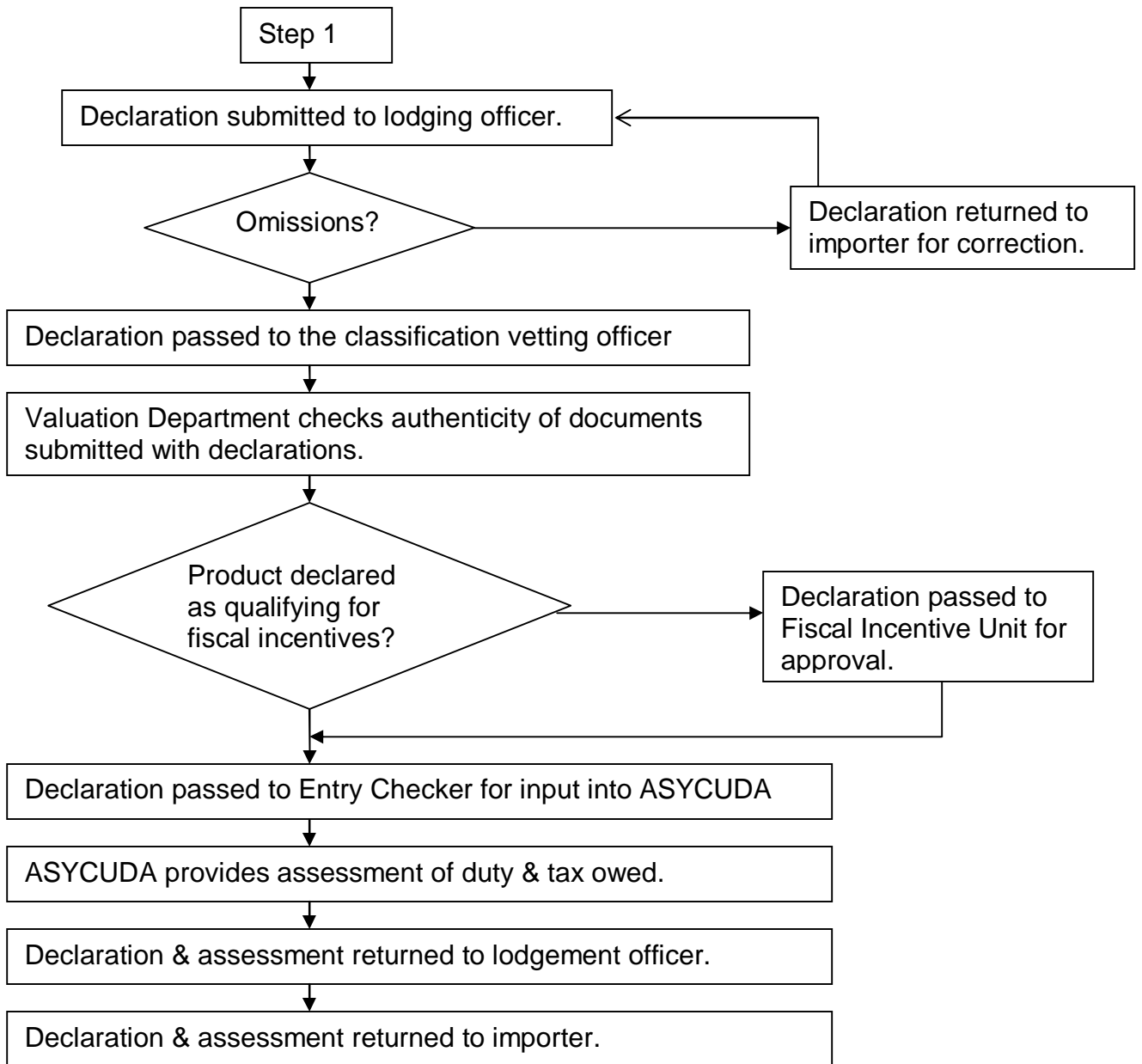
Customs Declaration Process

An overview of processing the customs declaration is as follows:

1. Goods, as well as the applicable duties and other taxes are declared to the Customs and Excise Division
2. Customs checks the declaration and other forms for accuracy
3. Assessed Duties and taxes are paid by the importer
4. Goods are examined by the Customs and Excise Division for verification
5. Goods are released (Note: Port charges must be paid to the Port Authority before the goods are cleared from Customs.)

The section below elaborates on the general process customs follows when processing declarations.

CUSTOMS DECLARATION PROCESS: STEP 1

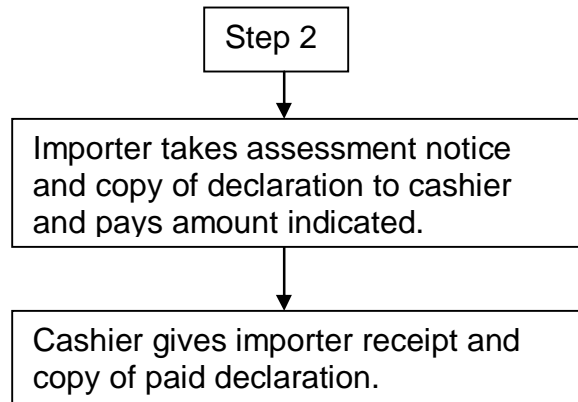


STEP 2

The importer will take the assessment notice and a copy of the declaration to the

cashier and pay the amount indicated. A receipt and copy of the paid declaration is provided to the importer

CUSTOMS DECLARATION PROCESS: STEP 2

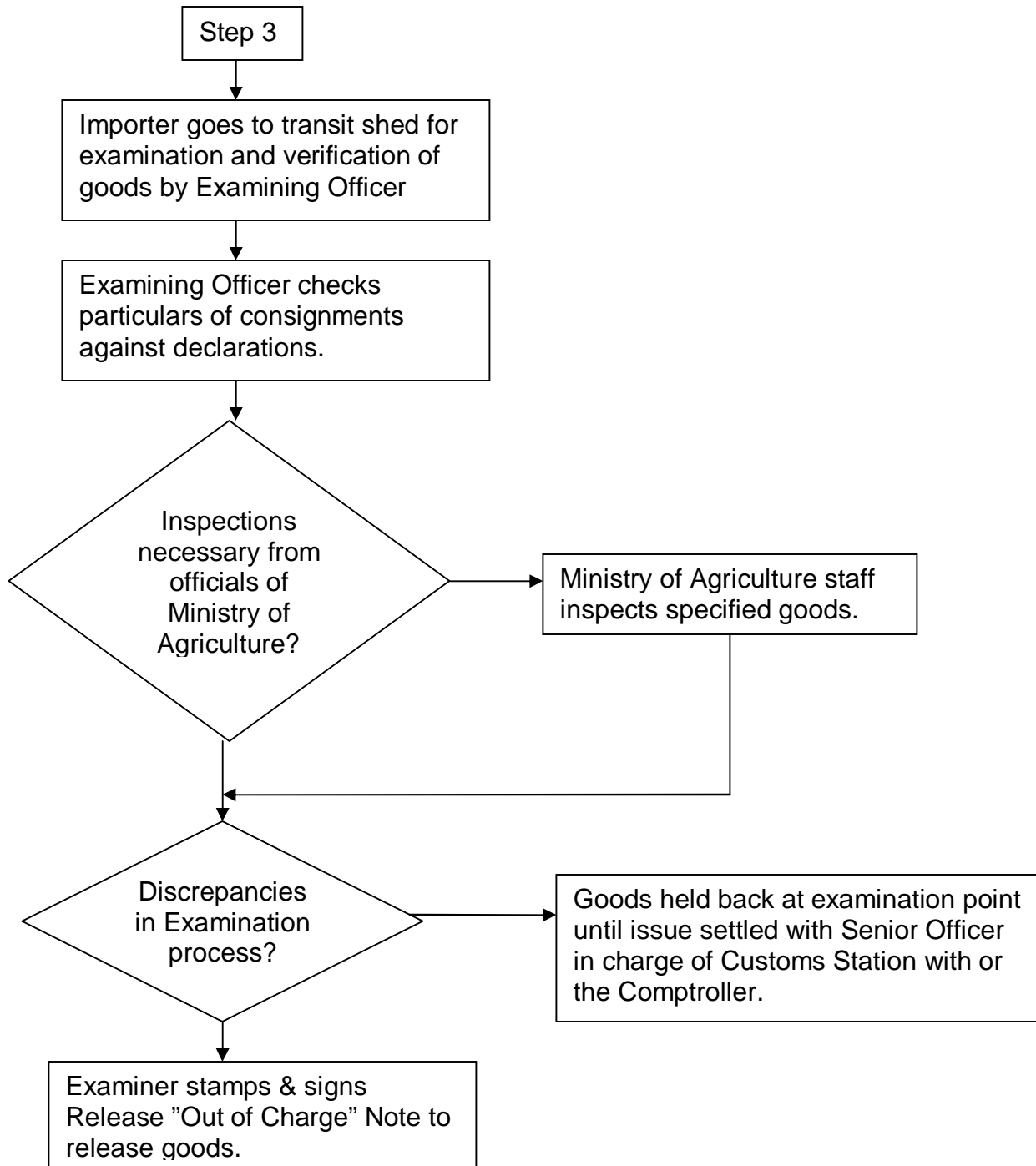


STEP 3

The importer proceeds to the transit shed for examination and verification of the goods by an Examining Officer. The Examining Officer checks the descriptions, classifications, quantities and other particulars of consignments against declarations, and determines if inspections are to be made by officials from the Ministry of Agriculture (see section below). If needed, the Ministry of Agriculture has its own staff at all ports of entry to inspect specified goods. The Examiner, having completed all the inspection procedures would stamp and sign a Release "Out of Charge" Note to release the goods.

- 1 If there are any discrepancies in the examination process re overages, classification, values, calculations etc., the goods are held back at the examination points, and the issue must be settled with the senior customs officer stationed at the respective Customs area or with the Comptroller before delivery.

CUSTOMS DECLARATION PROCESS: STEP 3

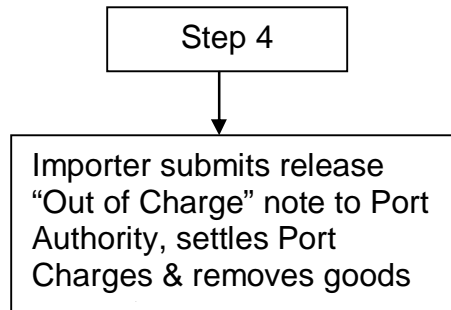


Step 4

The importer submits the release “Out of Charge” note to the Port Authority, settles the Port charges and removes the goods from the Port. The importer has a maximum of three days to keep goods on the Port premises before being charged for

rent on a daily basis.

CUSTOMS DECLARATION PROCESS: STEP 4



This process can be completed in a speedy manner depending on the complexity of the declarations, and the absence of errors.

Duty Exemption Process

As discussed earlier, Certain Organizations can apply to receive duty free concessions through the National Development Cooperation (NDC). If duty free exemptions are granted and approved by the Ministry of Finance and Planning, these

organizations submits a master list (also subject to approval by the Ministry of Finance and Planning) to the N.D.C of all the goods and products they wish to import under the program. This master list is forwarded to the Fiscal Incentive Unit of the Customs and Excise Division and kept on file. Normal procedure for declaring duty free imports is as follows:

Step 1

The Importer submits an F.T.I 101 duty free form in duplicate stating the articles to be admitted free of duty along with the Customs declarations and related documents.

The Fiscal Incentive Unit compares the C.P.C codes of the goods claimed on the duty free declaration and the master list. If the goods declared duty free by the importer are on the master list, the customs process moves forward.

If there is a discrepancy between the goods claimed to be duty free and those on the master list, two possible course of action occur.

1. If, according to the best judgment of the Fiscal Incentive Unit, the goods declared duty free are similar to, or serve the same function of a specific item on the master list, the declared item can be approved for duty free exemption without further resource. This flexibility is allowed due to the assumption that goods, products, and markets change over time, making it difficult for importers to always obtain items exactly as described on the master list.
2. If, according to the best judgment of the Fiscal Incentive Unit, the goods do not qualify for duty exemption according to the master list, the importer must either:
 - a. Pay the applicable duties and/or taxes
 - b. File for an amendment to add the good or product in question to the importing company's approved master list.

If an importer wishes to file an amendment, they will do so to the Ministry of Finance and Planning (MOF) through the National Development Corporation (NDC).

The NDC determines whether the new items fall under the approved projects taking into consideration the nature of the concession, and makes a recommendation for an amendment to the master list. The Amendment is then sent to MOF, which forwards to the Cabinet/Prime Minister for approval, and then back to MOF with approval. The Final Decision is forwarded to the NDC and Customs which allows the said goods to be cleared duty free.

DUTY EXEMPTION PROCESS

Importer submits an F.T.I 101 form with a declaration of the articles to be admitted free of duty along with the entry

BUREAU OF STANDARDS

The Dominica Bureau of Standards (DBOS) is the National Standards Body as mandated by Standards Act No. 4 of 1999. It is a statutory body under the aegis of the Ministry of Foreign Affairs, Trade, Labour and Public Service, and its general administration is guided by a fourteen member National Standards Council (NSC)

appointed by the Minister.

Additionally, many persons are drawn from Government Departments/ Ministries and the private sector, to serve voluntarily on Standards Technical Committees and Working Groups to assist with the National Standardization effort.

The Dominica Bureau of standards develop, establish, maintain and promote standards for improving industrial development and efficiency, promote the health and safety of the consumers, protect the environment, food and food products, the quality of life for the citizenry, and the facilitation of trade. They are developed in response to market demand, and are based on consensus among the interested parties which ensures widespread applicability of the standards.

In the execution of its function the Bureau may undertake the following:

- a. Promote the general adoption and implementation of standards relating to structures, goods, material, processes, practices, operations and other matters, on a national, regional and international level;
- b. Certify those goods, services, processes and practices that conform to national, regional and international standards;
- c. Inspect or cause to be inspected, any operations carried out, and any books or records, in connection with the production, manufacture, processing or treatment of any goods, the execution of any services, processes or practices, for which a compulsory standard has been declared, or for which application has been made to use a standard mark;
- d. Declare standards, and keep such standards under review;
- e. Provide for the examination, testing, and calibration, of instruments, appliances and apparatus;
- f. Institute a National Quality System, and establish, administer, and operate schemes of standardization and certification of goods, services, processes and practices including:-
 - i. Administering the certification of such goods, services, processes and practices;
 - ii. Assessing quality systems, and administering the certification of systems thus assessed;
 - iii. Assessing the competence of quality practitioners offering consultancy, training, and other services;
 - iv. Accrediting Laboratories and administering schemes with regard to such laboratories thus accredited.

Inspections by the Bureau of Standards

The Bureau is in the process of establishing compulsory and voluntary standards that would apply to both domestically produced and imported goods. For the most part, these will be in line with OECS and CARICOM standards. Once compulsory standards are declared in Dominica, the Bureau may order the inspection of specific

goods, in which case the goods may enter only after certification that the samples examined conform to the standards. Goods may also be allowed to enter Dominica if accompanied by a certificate of examination and compliance with the standard, issued by a laboratory or similar institution in the country of origin that is recognized by the Bureau.

For further information please contact:

Dominica Bureau of Standards

9 Great Marlborough Street

Roseau, Dominica

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Inspection by the Ministry of Agriculture

The Plant Protection and Quarantine Act No. 10 of 1986 regulate the importation of plants to "provide for the protection of the agricultural resources from dangerous plants, pests and diseases". The Ministry of Agriculture inspect imports of planting materials, fruit, vegetables, plant products, plant pests, soil or any other related plant articles. On importation, they may require an import license from the Minister of Agriculture and a Phytosanitary certificate provided by the appropriate government agency in the exporting country (see import license section above). All imports of plants, soil, dung, living insects, non-marine invertebrate animals, and any accompanying container or wrapping material must enter Dominica through a designated port of entry and be subject to examination by officers of the Plant Protection Office. The few exceptions to this requirement apply to dry hulled rice, nuts, dried, candied, canned, or other processed fruit and vegetables, roasted coffee, commercial yeast, cooked plant products, and seeds of vegetables or ornamental plants from Canada, the United Kingdom, and the United States.

If, in the process of declaration or inspection of goods, it is determined by Customs officials that an inspection by the Ministry of Agriculture is warranted, officers of the Plant Protection Office located at the port of entry are notified, and arrangements will be made to inspect the goods.

Bonded Warehouses

Importers may keep goods in bonded warehouses (including privately owned) in accordance with section (45) of the Customs (Control and Management) Act for a

period of up to two years without paying duties or taxes.

Before the Comptroller of Customs issues a license to someone in order that they operate a bonded warehouse, the Customs must visit the said area to ensure that it is secure, properly lighted, properly ventilated, and has one entrance/exit leading unto a public road. There are two locks placed on these bonded warehouses. One is controlled by the owner of the warehouse and the other is controlled by the Customs.

An annual fee of EC\$750.00 is charged to operate a private warehouse and an annual fee of \$1000.00 is charged to operate a general warehouse.

A declaration to allow goods to enter into a bonded warehouse must be prepared, submitted to Customs, entered into ASYCUDA and then submitted to the Warehousing Unit, Customs Department. Arrangement will be made with the Warehousing Unit to deposit the said goods into the bonded warehouse. A Warehousing Officer must accompany the goods from the Customs Shed into the bonded warehouse.

When an importer wishes to remove the goods for local consumption, duty is paid at that time.

Temporary Admission.

Persons may import Machinery, Equipment or other goods to be used temporarily in Dominica and then re-exported.

Step 1) A Customs Declaration for temporary importation must be processed. A deposit to secure the necessary duties may be required.

Step 2) When the exporter wishes to re-export the goods, they are required to process a declaration for re-export. (an EC\$1.50 Stamp Cost applies).

A Customs Official verifies that the goods for which duty refund is being claimed are being exported

Step 3) The duty (deposit) paid will be refunded to the Importer.

TRANSIT:

Please be informed that customs service charge will be collected on the following:

<u>CPC</u>	<u>Description</u>
E371	Re-Exportation from a government warehouse
E372	Re-Exportation from a private warehouse
E374	Re-Exportation from other premises under fiscal control

- E380 Re-exportation from transit
- E390 Re-exportation from other procedures

NB In the case where goods are not consigned to an address in the Commonwealth of Dominica and were landed by mistake, there will be no customs service charge collected on its exportation.

Procedure for Duty Rebate on Goods Short-shipped or damaged, and Drawback on Goods Re-exported

Duty Rebate or drawback in respect of the above-mentioned cases is provided for under Sections 59, 63 and 64 of the Customs (Control and Management) Act Chapter 69:01 of the Revised Laws of 1990 of Dominica.

The following steps should be taken by anyone applying for duty rebate or drawback on goods:

- n Ensure that the case is verified by Customs and Excise Division
- n Prepare and submit a signed claim addressed to the Comptroller of Customs indicating the reason(s) for the duty rebate or drawback, the amount refundable, the amount paid, the applicable rate of duty and the amount which should be paid where appropriate.
- n Obtain a Landing and Delivery Certificate where appropriate for goods short-shipped or damaged and submit it with your claim.

Copies of the following documents should be attached to the claim:

- n A legible copy of the declaration on which duty was paid, indicating the receipt number and date paid
- n The invoice, bill of lading, and certificate of origin where appropriate
- n The split-up, where appropriate, which should provide details of the apportioned charges and the value for refund

Before submitting the claim, ensure that the following are correct:

- n The quantities on which the claim is based
- n The commodity description and classification on which the claim is based
- n The value for refund
- n The amount refundable

Persons applying for duty rebate or drawback should note the following:

- n No repayment of the amount of the abatement shall be made unless the claim is made within twelve months of the date of payment of duty
- n No drawback may be claimed in respect of goods which were imported into Dominica more than twelve months before the date of the claim for drawback
- n No drawback may be claimed in respect of any goods of a value of less than two hundred and seventy dollars, such value being that at which the goods were originally imported.
- n No drawback may be claimed in respect of any goods not in the packages in which they were originally imported into Dominica, with the exception of imported goods which are re-exported within six months of their importation by their importer to the same country and to the same person or firm from which they were imported.

Once approved by Customs, payment for approved claims can be obtained from the Treasury Division, Ministry of Finance and Planning.

Export Procedures for persons not registered for Value Added Tax and not claiming duty drawback.

Exporting is a relatively simple process in terms of customs procedures. Export shipment documents are examined by Customs at the port of exit. An exporter who is not registered for VAT and is not claiming duty drawback has to complete the following steps:

Step 1) The Exporter fills out the Declaration form and submits it to the Customs and Excise Division.

Tally Clerks check for the accuracy of the declaration and clears the exports.

Step 2) The exporter pays the export charges, if applicable. The goods are cleared for loading and transport

The Government does not require any other documents for exporting. There are no export duties payable except:-

\$0.50 export royalty per ton on sand;
\$0.45 export royalty per ton on stone;
\$1.50 stamp duty on goods re-exported.

(Based on CIF Value)

3% CSC on goods re-exported from a government warehouse, private warehouse, and other premises under fiscal control;

3% CSC on goods re-exported from transit.

Exports of any live or dead wildlife or parts thereof are forbidden, in accordance with Section 32 of the Forestry and Wildlife Act. This export prohibition is for the protection and conservation of wildlife in Dominica.

Export Procedures for Persons Registered for Value Added Tax or Requesting Drawback of Duty

Goods normally subject to VAT are zero rated when they are exported. Exports of goods for persons registered for VAT or requesting drawback of duty require an additional level of verification to ensure that the goods are accurately declared and that they leave the country. This level of verification will enable the exporter to claim these sales as zero rated when they file their monthly VAT returns with the Inland Revenue Division, or file a claim for drawback with the Customs and Excise Division.

A Person registered for VAT or claiming drawback of duty who is exporting goods has to complete the following steps:

Step 1) The exporter contacts Customs at least 24 hours prior to packing their goods for export to ensure that an officer will be present during the entire packing process. In the case of large shipments, the officer can be scheduled to attend at the VAT exporter's premises. Inspection procedures for small export shipments are similar, but can be carried out at the place of export when the goods are presented to a Customs officer in unsealed cartons or packing material.

Step 2) Prior to commencing packing at their premises or presenting the shipment at the place of export, the exporter must complete their export declaration in 5 copies and attach commercial invoices that correspond to the information provided on the declaration to the original and first two copies of the declaration.

Step 3) When the officer arrives at the exporter's premises, the packing can commence. The officer will verify that the goods on the declaration and invoice are the same goods and in the same quantities as those packed. Once the packing is complete, the container will be sealed. The officer will certify on the back of the first two copies of the declarations that the goods have been properly packed for export and will include the seal and container numbers in the certification. The goods can now be moved to the place of export. In the case of small shipments, the officer will carry out a similar verification and certification at place of export.

Step 4) The declaration will be processed by the Customs cashier in the normal fashion. The Customs cashier will retain the original and statistical copy of the declaration and return the remaining three copies to the VAT exporter.

Step 5) In the case of large shipments, a Customs officer at the place of export will verify that the seals on the container are intact and that it is the same container that was certified by the Customs officer during the packing process. Once that is verified, the officer will so certify on the back of the VAT exporters and second

Customs Copy of the declaration.

Step 6) The master of the vessel or the commander of the aircraft will certify on the back of the VAT exporters and second Customs copy of the declaration when the goods have been loaded on the vessel or aircraft. At this point, the exporter's copy of the declaration will be returned to him or her.

It is very important that exporters retain their certified copy of the export declaration for later verification by the officers of the Inland Revenue and/or Customs and Excise Divisions.

RETURNING RESIDENTS EXEMPTIONS OF CUSTOMS DUTIES ON PERSONAL AND HOUSEHOLD EFFECTS.

Dominican nationals returning home for permanent residence are allowed to import free of duty all Personal Effects (wearing apparel, toilet articles and items for your personal use) and Household Effects (items that are normally required in the home in order to facilitate a comfortable living environment) including one motor vehicle new or used.

This policy is intended to encourage and facilitate Dominicans living abroad to return home for:

- Ø Investment
- Ø Working and sharing experience and expertise gained abroad
- Ø Retirement

Exemption of duties may be in the category of Import Duty and VAT for personal and household effects, and a vehicle.

**NB - Customs Service Charge, Excise Tax and Environmental Surcharge will apply
(See table iv)**

A Dominican will qualify if he/she:

- Ø Has attained the age of eighteen (18) years; **and**
- Ø Is returning permanently to Dominica; **and**
- Ø had residence status outside of Dominica continuously for the last seven(7) years; **and**
- Ø will keep personal /household effects for his/her personal use; **and**
- Ø Will **NOT** sell, lend, hire out or otherwise dispose of them after duty free concession is granted unless with directives from the comptroller of Customs **and**
- Ø Has not benefited from these concessions before.

Only one member of a family returning home will be eligible. **A family returning home may consist of a husband, wife and children below age of eighteen (18).**

Goods that do not qualify, common examples being building materials, machinery, auto parts and items other than personal/household effects will attract Import Duty, Environmental Surcharge, Customs Service Charge, Excise Tax and VAT at the rates specified in the various schedules. **(See table iv)**

Nationals wishing to take advantage of this concession must ensure that their goods arrive in Dominica within three months before or after taking up residence on the island.

The returning residents should prepare a customs declaration listing all the items he/she intends to import into Dominica. The list should include the quantity and value of each item as far as possible.

He/She will be required to attend a brief interview at the Customs and Excise Department. In order to establish eligibility as a returning resident **all** of the following documents will be required:

- I. Dominican passport dated back to at least seven (7) years prior to date of relocation to Dominica
- II. Documentary evidence to substantiate residential status outside of Dominica for more than seven (7) years (e.g. Entries in Foreign Passport, Alien Resident Card, Work Permit accompanied by Job Letter, Social Security Registration, Drivers License) would assist in this regard.
- III. Documentary evidence to substantiate the applicant's intention to re-establish permanent residence in Dominica.

In cases where your Personal and Household effects or a vehicle is shipped in advance of your arrival, they may remain in the custody of the Dominica Port Authority in which case storage dues will be charged. They may however be cleared by your representative after depositing an amount with the Comptroller of Customs to cover the duties applicable. The deposit can be recovered upon processing a customs declaration when you arrive.

If all belongings are not shipped, the remainder can be imported duty free; in the event they arrive no later than three (3) months after the date you returned to Dominica. If you are unable to do so within that time, you are required to apply to the Financial Secretary for an extension within three (3) months of your return. There is no guarantee that an extension will be granted.

Guidelines for Tools of Trade

Tools of Trade means tools, instruments and pieces of equipment normally used in the pursuit of the declared profession or trade of a returning resident. He/She may import free of Import Duty and VAT, Tools of Trade. Please note however that these Tools of Trade do not include plant, machinery and vehicles.

The Comptroller of Customs shall determine the type and quantities of tools of trade.

Guidelines for Vehicles

It is not mandatory to import a vehicle. A vehicle can be purchased upon your arrival.

The vehicle that you choose to import can be new or used provided that it is imported from the country you resided overseas before returning to Dominica. To prove that you have used and possessed your vehicle outside of Dominica, you should bring with you all documents pertaining to the vehicle, e.g.

- § Certificate of Title
- § Foreign Registration Papers
- § Police Certificate of Registration
- § Insurance Policy
- § Export Documents

If a vehicle is inherited, the same rules apply; however, you must prove so by providing the following:

- § The original Certificate of Title
- § A Death Certificate of the Testator (deceased)
- § Documentation from the Executor
- § Export Documents

If you decide to buy a vehicle upon your arrival, the purchase of the vehicle must be done through an Authorized Dealer.

With respect to the vehicle, the following conditions shall apply under the provisions of section 60 of the Customs (Control and Management) Act chap 69:01 of the Laws of Dominica:

- § The vehicle shall not be sold, given away, exchanged, or otherwise disposed of within a period of five (5) years without the payment of the applicable duty;
- § The vehicle may be sold after (5) years without the payment of Customs Duties, with the approval of the Minister of Finance after consultation with the Comptroller of Customs;
- § If you are leaving Dominica for a period of less than six (6) months, you must notify the Comptroller of Customs of the custody of the vehicle while abroad;
- § If you are out of Dominica for a continuous period of over six (6) months except for special circumstances as determined by the Financial Secretary, all applicable duties will be immediately paid in full;
- § If any term of the agreement is violated, the Comptroller reserves the right to seize the said vehicle as being liable to forfeiture pending payment of applicable duties in full. The Comptroller can also sell the vehicle by Public Auction after a period of two (2) months after the date

of the seizure.

EXEMPTIONS OF DUTIES ON GOODS IMPORTED BY FOREIGN NATIONALS TAKING UP RESIDENCE IN DOMINICA.

Foreign Nationals who will be coming to Dominica to work and or reside will be allowed to import free of duty their **used Household and Personal Effects.** (Vehicles do not apply)

This policy is intended to facilitate

- Ø Investment/Investors
- Ø Working experience and expertise
- Ø Retirement

Exemption of duties may be in the category of Import Duty and VAT.

NB – Customs Service Charge, Excise Tax and Environmental Surcharge will apply (see table iv)

These persons will qualify if He/She:

- Ø Has a Residence Permit from the Ministry of Legal Affairs, Labour and Immigration; **or**
- Ø Has a Work Permit from the Ministry of Legal Affairs, Labour and Immigration; **and**
- Ø Will keep Personal and Household Effects for His/Her personal use; **and**
- Ø Will not sell, lend, hire out or otherwise dispose of them after duty free concession is granted unless with directives from the Comptroller of Customs.

The applicants should prepare a customs declaration listing all the items he/she intends to import into Dominica. The list should include the quantity and value of each item as far as possible.

Goods that do not qualify will attract Import Duty, Environmental Surcharge, Customs Service Charge, Excise Tax and VAT at the rates specified in the various schedules. **(See table iv)**

He/She will be required to attend a brief interview at the Customs and Excise Department carrying with them documentary evidence to substantiate their intention to establish residence in Dominica. Residence Permits, Work Permits, Employment Contracts, Title of Property, Proof of Ownership and the like would assist in this regard.

Persons wishing to take advantage of this concession must ensure that their goods arrive in Dominica within three months before or after taking up residence on the

island.

In cases where your Personal and Household effects is shipped in advance of your arrival, they may remain in the custody of the Dominica Port Authority in which case storage dues will be charged. They may however be cleared by your representative after depositing an amount with the Comptroller of Customs to cover the duties applicable. The deposit can be recovered upon processing a customs declaration when you arrive.

If all belongings are not shipped, the remainder can be imported duty free; in the event they arrive no later than three (3) months after the date you returned to Dominica. If you are unable to do so within that time, you are required to apply to the Financial Secretary for an extension within three (3) months of your return. There is no guarantee that an extension will be granted.

Guidelines for Tools of Trade

Tools of Trade means tools, instruments and pieces of equipment normally used in the pursuit of the declared profession or trade of an applicant. He/She may import free of Import Duty and VAT, Tools of Trade. Please note however that these Tools of Trade do not include plant, machinery and vehicles.

The Comptroller of Customs shall determine the type and quantities of tools of trade.

PROCEDURES FOR CLEARING NON COMMERCIAL PACKAGES (E.G. Barrels /Boxes of personal effects) at the Deepwater Harbour.

- Ø Obtain from the shipping agents who notified you of the arrival of the packages an “Out of Charge” document which gives release of the packages to you.

- Ø Present the “Out of Charge” to the Port’s Office at the Deepwater Harbour for payment of a tailgate fee.
- Ø Present the “Out of Charge” to the Port Officer at the prescribed cargo shed who will locate the packages for you.
- Ø Request the assistance of Customs stationed in the cargo shed who will then examine the contents of the packages with your assistance.
- Ø The Customs Officer will record his examination on a “Non Trade Examination Form” which will be handed over to you.
- Ø The “Non Trade Examination Form” should be taken to Customs Cashier at the Baggage Room (White House) located at the northern end of the Deepwater Harbour, where the duty payment payable by you will be calculated and collected.
- Ø Upon payment, with the receipt in your possession, return to the Shed where the packages were examined and present the receipt and other documents to the Customs Officer.
- Ø After processing by Customs, present the “Out of Charge” document to a Port Officer who will then release the packages from Port’s Charge to your care.
- Ø Upon arrival at the main gate, when exiting the compound, present the “Delivery Slip” to the Security Officer who will then allow you exit with your packages.

AMOUNT OF DUTY EXPECTED TO BE PAID ON NON COMMERCIAL PACKAGES (E.g.-Barrels/Boxes) OF PERSONAL EFFECTS).

This is not dependant on the size of the packages but on the contents of the packages. Customs Officers are guided by directives from the Ministry of Finance.

The Customs Import and Export Tariffs (Amendment) Act 15 of 2000 states that *a flat rate of 30% shall be charged on goods of a non commercial character, where the total value of the goods does not exceed EC\$1,350.00. The flat rate shall be applicable only where the consignment consists of goods falling under at least three different tariff headings.*

Note however that the flat rate does not apply to the following:

- a. Commercial Goods;
- b. Wines and vermouth under tariff headings 2205:00 and 2206:00;
- c. Spirits and spirituous beverages described under tariff heading 2208:00;
- d. Tobacco products described under tariff headings 2401:00 and 2402:00;
- e. Any single item the value of which exceeds EC\$150.00

CUSTOMS AND EXCISE DIVISION
COMMONWEALTH OF DOMINICA

NOTICE

The public is hereby informed that the Customs and Excise Division is introducing measures to expedite Declaration Processing and to improve Trade Facilitation generally.

However, the percentage of errors on customs Declarations is high and needs to be reduced, if the measures are to be successfully implemented.

The Customs and Excise Division will be maintaining a record of the number and type of errors on Declarations made by Importers.

Importers who persistently submit incorrect Declarations will be warned verbally and in writing before any other measures are imposed.

The Customs and Excise Division is seeking the cooperation of the General Public and the Trading Community in particular in this regard.

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ADOLPHUS DAVID
COMPTROLLER OF CUSTOMS