

Barbados	
Boats	<ul style="list-style-type: none"> ➤ An import license must be obtained from the Price Control Division of the Ministry of Commerce, Consumer Affairs & Business Development, before boats of any kind can be brought into the island.
Commercial & New Furniture	<ul style="list-style-type: none"> ➤ Items falling under this classification do not require an import license but are subject to a 60% duty, 1% environmental levy and 15% Value Added Tax. ➤ Under the Tourism Development Act 2002-2007 special concessions are allowed for some types of furniture to be imported free of taxes and duties for Hotels and Guesthouses only.
Customs Clearance & Release	<ul style="list-style-type: none"> ➤ A minimum of three (3) working days must be allowed for customs clearance. ➤ The importer must be interviewed by customs before the release of goods. (See Customs Procedures)
Customs Procedures	<ul style="list-style-type: none"> ➤ A customs interview is required followed by customs examination at residence. ➤ The consignee of the incoming shipment must be present at this interview to declare its contents to the customs officer conducting the interview. <p>It is here that all specific duties, charges, restrictions, and requirements are assessed and the appointment is made for further physical examination upon unstuffing. Please note that the final incurrence of customs fees depends on the time (if after hours) and results of the final examination of the shipment.</p>
Diplomatic Shipments	<ul style="list-style-type: none"> ➤ Diplomatic shipments are usually exempt from customs duties and taxes. However, there are some procedures that must be carried out to facilitate this status. ➤ An original bill of lading and inventory are required prior to arrival of the shipment so that diplomatic agencies can apply for the exemption certificate required for customs clearance. ➤ Approval from the Ministry of Foreign Affairs takes about four (4) working days. ➤ Clearance can then be done as soon as one day after the documents are returned from the ministry.
Documents Required	<p>The following is a list of documents required by the Barbados Customs & Excise Department for persons shipping items as personal effects in to Barbados:</p> <ul style="list-style-type: none"> ➤ Valid Passport ➤ Full Inventory of incoming items ➤ Original bill of lading, Express Release, Sea Waybill of lading or Air Waybill ➤ Import License for Motor Vehicles or Boats
Firearms & Ammunition	<ul style="list-style-type: none"> ➤ Both police and government permits are required before importation of these items can be facilitated. ➤ An import license must also be obtained. <p>Note: These requirements must be adhered to and are strictly enforced.</p>
Household Goods and Personal Effects	<p>Used personal effects and household goods are allowed into Barbados free of duties if the items have been in the owner's (consignee's) possession and used for a period of at least one year.</p> <p>New items will attract import duties ranging between five and sixty percent (5% – 60%) plus an additional one percent (1 %) Environmental Levy and fifteen percent Value Added Tax (15 % VAT).</p>
Live Animals & Pets	<p>It is a requirement that all live animals meet specific permit requirements issued by the Veterinary Services Division of the Ministry of Agriculture & Rural Development.</p> <p>All cats and dogs must be quarantined in the United Kingdom for a period of six (6) months except from the following countries:</p> <ul style="list-style-type: none"> ➤ Australia ➤ Antigua & Barbuda ➤ Great Britain ➤ Ireland ➤ Jamaica ➤ St. Kitts & Nevis ➤ St. Lucia ➤ St. Vincent & The Grenadines ➤ New Zealand <p>Once cleared, they can be delivered on the same day as they arrive.</p>
Meat	<p>Meat requires a health certificate and must be inspected by the Port Health Authority</p>
Motor Vehicles and Automobiles	<p>Documents Required</p> <p>All Vehicles – Importers are required to apply for an import license before shipping a vehicle.</p> <ul style="list-style-type: none"> ➤ <i>If used</i> – The owner's logbook and insurance policy for the period of ownership plus any other supporting documents which provide proof of period of ownership. ➤ <i>If new</i> – A commercial invoice is required for all new vehicles. <p>Restrictions & Requirements</p> <ul style="list-style-type: none"> ➤ If client is not a diplomat or returning national – Vehicles must be four (4) years or under with an odometer reading of 50, 000 km or less. ➤ If client is a returning national – There are no restrictions on age or mileage provided the candidate meets all other requirements outlined in the Returning National Guidelines. The vehicle is free of all normally applicable import duties and taxes. ➤ If client is a diplomat – No restrictions apply in this case, and the vehicle is free of all normally applicable import duties and taxes.

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<p>Motor Vehicles and Automobiles (cont.)</p>	<p>Rates of Duty on Vehicles:</p> <ol style="list-style-type: none"> 1. Import duty is 45% on all vehicles. 2. Environmental Levy is \$156.00 per vehicle 3. Value Added Tax (V.A.T.) is 15% 4. Port FAS charge 5. Excise Tax (see below) <p>Excise Tax on Vehicles:</p> <ol style="list-style-type: none"> 1. Where the chargeable value does not exceed \$30,000 – rate of excise tax is 46.95% 2. Where the engine capacity is not more than 1600cc and the chargeable value exceeds \$30,000 – rate of excise tax is 64.35% 3. Where the engine capacity is not more than 1600cc and the chargeable value does not exceed \$30,000 – rate of excise tax is 76.34% 4. Where the engine capacity is more than 1600cc and the chargeable value exceeds \$30,000 – rate of excise tax is 93.73%
<p>Offshore Companies</p>	<p>Under the International Business Companies Act, offshore companies are eligible for exemption from all taxes and duties on items that will be used exclusively for their operations. The Company must first be registered in Barbados and assigned a Corporation Tax Account Number by the department of Inland Revenue. A letter to the Comptroller of customs formally requesting exemption status can then be processed.</p>
<p>Plants</p>	<p>All live plants must be inspected by the Plant Quarantine Division of the Ministry of Agriculture & Rural Development before being allowed into Barbados.</p>
<p>Prohibited Items</p>	<ul style="list-style-type: none"> ➤ Firearms and Ammunition – No firearms or ammunition are allowed into the island for any purpose unless strict guidelines are followed. (See Firearms & Ammunition) ➤ Narcotics – All substances deemed of a narcotic nature are strictly prohibited from entering the island.
<p>Returning Nationals</p>	<p>BARBADOS RETURNING NATIONAL GUIDELINES</p> <p>DEFINITION OF RETURNING NATIONAL</p> <ul style="list-style-type: none"> ➤ A returning national is one who is a Barbadian who has attained the age of at least 50 years, and a Barbadian citizen by birth, registration, naturalization or descent and has been living abroad for 10 years or over. A Barbadian by descent is required to show proof of having resided on the island for at least 183 days within a year at some time prior to emigration. It should be noted that Barbadian nationals deported for criminal activities do not qualify under the Returning Nationals Programme.
<p>Requirements for Meeting Returning National Status</p>	<p>The following are requirements that must be met before Returning National status is accorded:</p> <p>DOCUMENTS REQUIRED FOR PROOF OF CITIZENSHIP:</p> <p>Any one (1) of the following documents must be provided by returning Nationals as evidence of their Barbadian Nationality:</p> <ul style="list-style-type: none"> ➤ Barbados Passport * ➤ Birth Certificate ➤ Certificate of Citizenship accompanied by Photo identification (e.g. Driver's License. **) <p>*Foreign passports with Barbados indicated therein as a place of birth will not be accepted as proof of Barbadian citizenship unless accompanied by one of the above-mentioned documents.</p> <p>**Persons eligible for citizenship by descent and who meet the required residency requirement are not processed under the Returning Nationals Programme until they have formally applied for citizenship and the relevant documentation from the Immigration Department indicating that they have made such an application, is produced. While the actual processing of the application for citizenship may take a number of months, this documentation generally attests to the fact that the individual is entitled to citizenship. On this basis, provision is made for the individual to be processed as a Returning National.</p> <p>PROOF OF RESIDENCE OVERSEA</p> <ul style="list-style-type: none"> ➤ Returning nationals must also submit such documentary evidence as may substantiate permanent residence outside of Barbados for at least ten (10) years. This period refers to the ten (10) year period immediately prior to the date of resettlement in Barbados. The date of resettlement must be supported by the relevant Immigration Department entry stamp affixed to the passport. Entry stamps are affixed to the Immigration E/D cards where persons travel on expired Barbados passports, birth certificates or other approved travel documents. In these cases, that portion of the E. D card with the stamp affixed must be produced to substantiate the date of resettlement. ➤ It is recommended that Returning Nationals submit copies of filed income tax returns or proof of social security payments for the qualifying ten year period to confirm that they were normally domiciled outside of Barbados for that period and therefore eligible for concessions under the Programme. Where such documentation might be unavailable, official letters of employment giving employment dates will be accepted. These letters must carry the name, address telephone and fax numbers and e-mail address of the company, agency or government department and must be signed and dated.

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Requirements for Meeting Returning National Status (cont.)

- Other documentation such as diplomas and degrees along with letters from the educational or vocational institutions showing dates of study will be accepted. In cases where it is difficult to source any of the above, letters from persons in a professional capacity such as medical doctors, ministers of religion, attorneys or bank managers who have personal knowledge of the returning national and can vouch for their residence abroad will be accepted.
- Documentation submitted must clearly link the Returning National to permanent residence abroad for at least ten (10) years immediately prior to the date of resettlement in Barbados

Concessions of the Returning Nationals Programme

The following are the details of the concessions that are available under the Returning Nationals Programme:

CONCESSIONS ALLOWED

On satisfying the criteria relating to citizenship and residence overseas, Returning Nationals qualify for the duty free concessions in respect of the following:-

- Importation of one (1) motor vehicle per household (the vehicle must be imported from a country outside the Caribbean Community and Common Market (CARICOM) unless the Returning National is relocating from a country within CARICOM;
- Importation of household effects whether used or new.

CONDITIONS FOR THE GRANTING OF CONCESSIONS

- Returning Nationals are required to meet the following conditions in order to be entitled to concessions granted under the Programme: They must provide bona fide proof that they have retired or have resigned from their jobs overseas.
- They must provide proof that they are actually returning to take up residence in Barbados.
- They must reside in Barbados for a period not less than one hundred and eighty-three (183) days annually, for three (3) consecutive years and present proof of this each year to the Ministry of Finance and Economic Affairs.
- They must retain their vehicles for a period of three years following the grant of the concession and must report each year to the Ministry of Finance and Economic Affairs to provide proof from the Licensing Department that the vehicle is still registered in their name; insurance documents in respect of the vehicle must also be provided. Failure to satisfy these requirements will result in the total duties and taxes waived becoming payable or the vehicle's seizure by the Comptroller of Customs.

RESTRICTIONS ON CONCESSIONS

- NO special provision should be made under the Returning Nationals Programme for concessions to skilled persons, investors or retired personnel, or others who fall outside the above categories outlined in the criteria for meeting returning national status.
- The grace period for the importation of both household effects and vehicles should be standardized to three (3) months before or three (3) months after the date of resettlement.
- The alien spouse of a qualifying returning national will NOT qualify a duty-free vehicle under the policy.

Clearance of Personal Effects & Household Goods

- Returning Nationals must present themselves either to the Facilitation Unit for Returning Nationals (F.U.R.N.) in the Ministry of Foreign Affairs and Foreign Trade, or to the Customs Department with the relevant documentation for the clearance of their personal and household effects.
- Where the Customs Department considers that the documentation is inadequate to prove eligibility for the Returning Nationals Programme, the candidate is referred to the F.U.R.N., which will seek to assist in clarifying the situation. On the production of the relevant documentation, a letter indicating eligibility is given to the Returning National for presentation to the Customs Department.
- Returning Nationals are permitted a period of three (3) months before and three (3) months after the date of arrival in the country to import (not purchase) their personal and household effects, whether used or new, under the Programme.
- The Comptroller of Customs shall retain his discretionary power in respect of household and personal effects imported outside the three month period. Applications for extension to this period must be made in writing to the Comptroller of Customs before the expiration of said period. Extensions are not automatic and are based on the merits of the particular case.
- The clearance of personal and household effects (and vehicles) on behalf of persons who qualify as Returning Nationals, but have not yet entered the country, may only be facilitated by the posting of a bond for the total amount of the duties and taxes assessed. The bond can be arranged with any commercial bank but must include the payment of stamp duty at the rate of one-quarter of one percent (0.0025) of the assessed duties and taxes. (A bond for the assessed duties of BBD \$ 100,000 will carry a stamp duty of BBD \$250.) The bond is released when the Returning National has presented the necessary documentation attesting to the eligibility under the Programme.

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Clearance of Motor Vehicles

- All requests for the importation of motor vehicles free of duties and taxes under the Returning Nationals Programme must be submitted to the Ministry of Finance and Economic Affairs for approval.
- Persons qualifying for Returning National Status are allowed to import their vehicles three months prior to resettling permanently. In such cases approval shall be granted in principle, subject to the Returning National taking out a bond with the Comptroller of Customs to cover the duty liability, in the event that he/ she does not resettle within the stipulated period. A grace period of three months has also been granted for the importation of vehicles following resettlement.
- In cases where Returning Nationals need to have the importation of their vehicle facilitated by a local dealership, proof must be provided to the Ministry of Finance that the vehicle was ordered and paid for in their adoptive country. Copies of the transfer documents must be submitted to verify that funds for the purchase did not originate from Barbados.
- Vehicles purchased after the date of resettlement do not qualify for exemption of duties and taxes. Returning Nationals who designate agents to act on their behalf should inform the Comptroller of Customs of this in writing and have conferred on the agent the power of attorney

Used / Reconditioned Vehicles

Following amendment of the regulations governing the importation of used or reconditioned cars, used or reconditioned cars could not be imported into Barbados if they were older than four (4) years and /or if they had an odometer reading over 50,000 kilometers (31,250 miles).

However importation by Returning Nationals of vehicles older than four (4) years or with odometer readings exceeding 50,000 km is allowed, provided the Returning National submits proof that he/she owned the vehicle for at least four (4) years prior to importation. Where the vehicle has been owned by the Returning National for less than four (4) years it must conform to current regulations, i.e. it must be less than four (4) years old and have an odometer reading of less than 50,000 km.

However where the Returning National's vehicle does not qualify under the foregoing rules, the Returning National must obtain permission.

Clearance of General Information

The Barbados Port Authority's policy is to waive excess storage charges on the personal and household effects and vehicles of Returning Nationals. The excess storage charge is normally applied from the ninth (9th) working day after the landing or unstuffing of the container. Returning Nationals are however encouraged to have their documents processed as quickly as possible to avoid any complications in this regard.

Returning Nationals are advised to confirm with shipping agents that the payment made for shipping effects covers all local port and other administrative charges. In an effort to appear competitive, some shipping agents do not always include port charges in their quotations.

Returning Nationals are also reminded that vehicles or other goods or appliances may not be purchased dutyfree in Barbados under the Returning Nationals Programme. Building materials are not provided for under the Returning Nationals Programme.

Returning Nationals who wish to import tools of trade are advised to first submit a list of the equipment in question for approval by the Customs Department. Vehicles are not categorized as tools of trade.