Customs Regulations:
Used household goods and personal effects are duty free if they have been used and in owners possession for at least one year. The customer must be present at Customs clearance. A Customs interview is required followed by examination at residence. The consignee of the incoming shipment must be present to declare its contents to the Customs officer conducting the interview. It is here that specific duties, charges, restrictions and requirements are assessed and the appointment is made for further physical examination upon unstuffing. A minimum of four (4) days must be allowed for clearance.

Note: New items incur import duties ranging between 5%-60%, 1% Environmental Levy and 15% VAT. Final Incurrence of Customs fees depends upon the time (if after hours) and results of the final examination of the shipment.

Required Documents:
- Passport
- Bill of Lading/Air Waybill (express B/L is acceptable)
- Comprehensive Inventory List - in English
- Import License – if importing a vehicle or boat

Returning Nationals:
Required Documents:
- Barbados Passport
- Birth certificate
- Certificate of Citizenship accompanied by Photo identification (e.g. Drivers License)

* 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 other above-mentioned documents.

** 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.

Proof of Residency Overseas
Documented evidence must substantiate permanent residence abroad for at least 10 years. This period must be immediately prior to the date of resettlement in Barbados

Required Documents:
- Filed income tax return copies or Social Security payments
- Official letter on letterhead from an employer, attorney, physician, bank manager, or religious minister attesting to required period of residence abroad.
- Proof of resettling in Barbados

* Please read additional information and requirements regarding Returning Nationals in the NOTES section at the end of the Customs Profile.
Diplomat Status:
Foreign diplomats are granted duty free entry once the exemption certificate is approved from the Ministry of Foreign Affairs. This approval process typically takes 4 days. Clearance of goods can be done as soon as 1 day after the documents are returned from the Ministry.

Required Documents:
- Diplomatic Exemption Certificate – Approved by Ministry of Foreign Affairs
- Passport
- Comprehensive Inventory - in English, required prior to importation
- Bill of Lading/Air Waybill (express B/L is acceptable) – must be originals

RESTRICTED/DUTIABLE ITEMS
- Meat - requires a Health Certificate and must be inspected by the Port Health Authority
- Live plants - must be inspected by Ministry of Agriculture & Rural Development
- Jewelry, clocks & watches incur duty and tax
- Commercial and new furniture are subject to 60% duty, 1% environment levy and 15% VAT

PROHIBITED ITEMS
- Narcotics/illegal drugs of any kind
- Firearms and ammunitions- Require Import, Government and Police Permits to be obtained before being allowed importation. These requirements are strictly enforced

IMPORTATION OF PETS
All live animals must meet specific permit requirements issued by the Veterinary Services Division of the Ministry of Agriculture and Rural Development.
All cats and dogs must be quarantined in the United Kingdom for a period of six (6) months unless they are from the following countries:
Australia, Great Britain, Ireland, Jamaica, Antigua, Barbuda, Nevis, St. Kitts, St. Lucia, St. Vincent, The Grenadines and New Zealand. Once cleared, they can be delivered on the same day as they arrive.

Required Documents:
- Certificate of Vaccination
- Health Certificate

IMPORTATION OF VEHICLES
All importers must apply for the appropriate import license prior to shipping any motor vehicle. Vehicles must be four (4) years or less with an odometer reading of 50,000km or less.
Diplomats: No restrictions apply and the vehicle is free of duties and taxes
Returning Nationals: No restrictions on age or mileage provided the client meets all requirements in the "Returning National Guidelines". The vehicle is free of all normally applicable import duties and taxes.
Boats: Import License must be obtained from the Price Control Division of the Ministry of Commerce, Consumer Affairs and Business Development, and approved before boats of any kind can be brought into Barbados.
Required Documents:
✓ Certificate of Title and Registration, owners log book
✓ Import Permit- From the Ministry of External Affairs must be approved before importation
✓ Commercial Invoice – if vehicle is new
✓ Insurance Policy & log book showing length of ownership if vehicle is used

<table>
<thead>
<tr>
<th>Rates of Duty on Vehicles</th>
<th>Excise Tax Scale based on gross vehicle weight (gvw)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty is 45% on all vehicles</td>
<td>Value does not exceed $45,000 &amp; gvw does not exceed 5 tons = 62%</td>
</tr>
<tr>
<td>Environmental Levy $300/new or $4,000/used</td>
<td>Value does exceed $45,000 &amp; gvw does not exceed 5 tons = 80.16%</td>
</tr>
<tr>
<td>Value Added Tax (VAT) is 15%</td>
<td>Value exceeds $45,000 w/1800 engine cc or more = 120%</td>
</tr>
<tr>
<td>Port FAS Charge and Excise Tax</td>
<td>When the gvw exceeds 5 tons = 10%</td>
</tr>
</tbody>
</table>

NOTES:

Entry/Exit Requirements: HIV/AIDS entry restrictions may exist for visitors to and foreign residents of Barbados.

Safety & Security: US citizens are encouraged to enroll in the Smart Traveler Enrollment Program, to stay current with the latest safety and security announcements dispersed by the Embassy in your area. Your enrollment can also help the Department of State reach your family and friends in case of emergency.

Offshore Companies: 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 than be processed.

Returning Nationals: A returning National is one who is a Barbadian who has attained the age of at least 50 years of age, and a Barbadian citizen by birth, registration, naturalization or descent and has been living abroad for 10 years or more. 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. An alien spouse of a Barbadian national accompanying him/her to Barbados

Concessions of the Returning Nationals Programme
Returning nationals qualify for duty free concessions once the above criteria has been satisfied. Returning Nationals are permitted a three (3) months period before and after the date of arrival to import their effects
✓ Allowed one vehicle
✓ Household goods and effects whether new or used
✓ Tools of the Trade, new or used

Please refer to the government web page below for more details.

ACKNOWLEDGMENTS:

Embassy of Barbados
Department of State:  http://travel.state.gov/travel/cis_pa_tw/cis/cis_1022.html
Smart Traveler Enrollment Program (STEP)  https://travelregistration.state.gov/ibrs/ui/
International Association of Movers

The information presented herein his based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.

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