

1.3 Dominica Customs Information

- [Duties and Tax Exemption](#)
 - [Emergency Response:](#)
 - [Exemption Regular Regime \(Non-Emergency Response\):](#)
 - [Exemption Certificate Application Procedure:](#)
 - [Exemption Certificate Document Requirements](#)
- [Customs Clearance](#)
 - [General Information](#)
 - [Customs Clearance Document Requirements](#)
 - [Transit Regime](#)

Duties and Tax Exemption

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.

Customs website for further information is <http://customs.gov.dm/index.php/menu-styles/customs-tariff>

For contact information regarding government custom authorities, please follow the link below:

[4.1 Government Contact Lists](#)

Emergency Response:

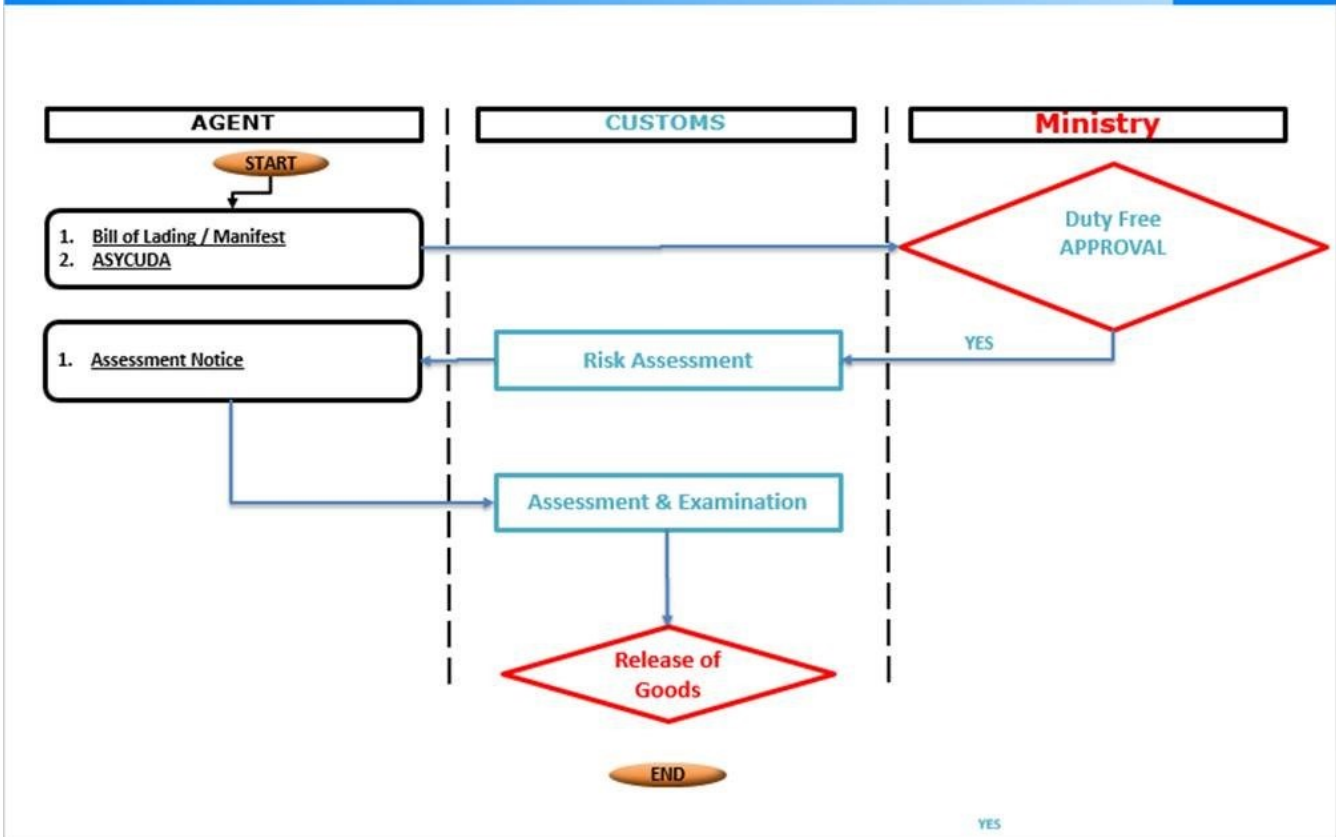
Emergency response operates through the National Emergency Planning Organisation (NEPO) and the Office of Disaster Management (ODM) which provides the coordination and framework for emergency response. All goods designated for use for humanitarian purposes during time of emergency can apply for tax and import duty exemptions through the ODM (Customs Act 20, Part IX, Art. 90). There is no requirement for an organisation who was responding to an emergency to be registered unless they intend to establish a permanent presence in country.

When there is a declaration of an emergency, relief goods from the different humanitarian organisations can be channelled through the ODM to obtain a tax exemption authorization. The process to obtain a tax and duty exemption requires the organisation to provide standard customs import documentation (Invoice, PL, BL and Asycuda), the BL and the Asycuda are provided by the respective shipping agent, along with a letter of request from the organisation to the National Disaster Coordinator of the ODM.

Also, exemption is granted by the Ministry of Foreign Affairs (MoFA). Organization wishing to import items under duty exemption will need to submit the standard customs import documentation (Invoice, PL, BL and Asycuda), the BL and the Asycuda are provided by the respective shipping agent, along with Duty Free Request Form (Blue Form) and a letter of request which must state the description, value and quantity of the items and a short explanation of the objectives of the organisation. Once is signed and authorized by MoFA, all the documentation must be submitted to Customs in order to get the clearance and release of the goods.

The following figure shows the procedure for clearance of relief cargo.

**- PROCEDURE FOR CLEARANCE OF NON-COMMERCIAL CARGO
- ASYCUDA -**



In the following table, state which of the following agreements and conventions apply to the country and if there are any other existing ones:

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	No
Annex J-5 Revised Kyoto Convention	No
OCHA Model Agreement	No
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	Yes, 27 OCT 96
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	WTO CARICOM

Exemption Regular Regime (Non-Emergency Response):

General Imports are subject to five different types of duties, taxes and surcharges: 1.- Import Duty, 2.- Environmental Surcharge, 3.- Customs Service Charge, 4.- Excise Tax and 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).

	Rate	Exemptions
1.- Import Duty	<p>Based on CIF Value</p> <p>0 to 165%</p>	<p>Imports of CARICOM Origin.</p> <p>Imports included on an NDC/MoF approved Master List according to the Fiscal Incentive Act.</p> <p>Household and personal effects (including 1 vehicle) of Dominicans returning for permanent residence.</p> <p>Goods imported by the Government.</p> <p>Goods imported by military forces.</p> <p>Goods imported by Diplomatic Missions, International Organizations and Personnel.</p>
2.- Environmental Surcharge	<p>\$3,000.00 per unit on motor vehicles manufactured five years or more.</p> <p>\$10.00 per unit on used tyres</p> <p>\$20.00 per unit on used refrigerators</p> <p>\$20.00 per unit on used Freezers</p> <p>\$10.00 per unit on electric accumulators (batteries)</p> <p>Based on CIF Value</p> <p>1% on motor vehicles manufactured less than five years.</p> <p>1.5% on goods in containers made of plastic, glass, metal, paperboard or wood.</p> <p>1% on all other goods</p>	<p>Raw materials and packaging materials imported for use in the manufacture of goods by locally registered manufacturers.</p> <p>Raw materials and packaging materials imported for the purposes of the manufacture of goods for export.</p> <p>Raw materials and packaging materials imported for use in the banana industry.</p> <p>Milk, sugar, flour, rice or pharmaceuticals</p> <p>Goods imported by the Government.</p> <p>Goods imported by military forces.</p> <p>Goods imported by Diplomatic Missions, International Organizations and Personnel.</p>
3.- Customs Service Charge	<p>Based on CIF Value</p> <p>3% all goods</p>	<p>Goods imported by the Government.</p> <p>Goods imported by military forces.</p> <p>Goods imported by Diplomatic Missions, International Organizations and Personnel.</p>
4.- Excise Tax	<p>Goods subject to Excise Tax and their respective rates are those in the First Schedule of the Excise Tax Act 8 of 2005. Listed as follows:</p> <p>Alcoholic beverages (HS 22.03-22.06,22.08)</p> <p>Tobacco products (HS 24.02 & 24.03)</p> <p>Motor Vehicles (HS 87.02- 87.04)</p> <p>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)</p> <p>\$1.20 per ltr on HS 22.04 and 22.05 (wine and vermouth)</p>	<p>Exemptions are prescribed in the Second Schedule of the Excise Tax Act 8 of 2005:</p> <p>a) Non-alcoholic beverages;</p> <p>b) Alcohol and spirits describes under Customs Tariff Heading 22.07;</p> <p>c) Aromatic bitters described under Custom Tariff Headings 2208.90.10 & 2208.90.20;</p> <p>d) Tobacco described under Customs Tariff Heading 24.01;</p> <p>e) Gases in gaseous state described under Customs Tariff Heading 2711.20.00; and</p> <p>f) Lubricating oils and greases described under the Customs</p>

	<p>\$0.28 per ltr on HS 2206.00.10, 2206.00.90 (shandy, other).</p> <p>\$8.50 per ltr on HS 2208.20.00,2208.50.00,2208.60.00 (brandy/other, gin & Geneva, vodka)</p> <p>\$12.50 per ltr on HS 2208.30.00 (whiskey)</p> <p>\$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.</p> <p>\$0.45 per kg on petroleum gases (LPG) and other gaseous hydrocarbons</p> <p>Based on CIF Value</p> <p>15% of CIF Value + Import Duty + Environmental Surcharge + Customs Service Charge on motor vehicles HS 87.02 (buses)</p> <p>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>	<p>Tariff Heading 2710.19.80.</p> <p>g) Goods imported by Diplomatic Missions, International Organizations and Personnel.</p> <p>h) Vehicles donated (as a gift) to approved charitable organizations.</p> <p>i) Imports of building materials for churches who have met the following requirements as specified in the regulations.</p> <p>j) Vehicles purchased by Diplomats.</p>
5.- Value Added Tax	Based on CIF Value + Import Duty + Environmental Surcharge + Customs	An unconditional gift of goods to approved charitable organizations and to the State.

Organizational Requirements to obtain Duty Free Status
United Nations Agencies
Organizations can apply to receive duty free concessions through the National Development Cooperation (NDC). Requires organisational charter and documentation supporting organisations programs
Non Governmental Organizations
Organizations can apply to receive duty free concessions through the National Development Corporation (NDC). Requires organisational charter and documentation supporting organisations programs

Exemption Certificate Application Procedure:

Organizations can apply to receive duty free concessions through the National Development Corporation (NDC). If duty free exemptions are granted and approved by the Ministry of Finance and Planning, these organizations submit a master list (also subject to approval by the Ministry of Finance and Planning) to the NDC 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:

Duties and Taxes Exemption Application Procedure
Generalities (include a list of necessary documentation)
<p>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 courses of action occur.</p> <p>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.</p> <p>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:</p> <p>a. Pay the applicable duties and/or taxes</p> <p>b. File for an amendment to add the good or product in question to the importing company's approved master list.</p> <p>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.</p>
Process to be followed (step by step or flowchart)
<ol style="list-style-type: none"> 1. Before good arrival obtain BIL/Airwaybill/Commercial Invoice /Packing list/Phytosanitary certificate if applicable. 2. Obtain letter of exemption request to NDC 3. Submit endorsed letter of exemption, F.T.I 101 form with other documentation for shipping agent for goods clearance. 4. Customs Official verifies CPC codes of goods claimed on duty free declaration & master list. 5. Duty Free Exemption Granted.

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>
AWB/BL/Other Transport Documents	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>
Donation/Non-Commercial Certificates	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>
Packing Lists	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>
Insurance Certificate, Import licences and health permits	<i>Yes, if applicable</i>	<i>Yes, if applicable</i>	<i>Yes, if applicable</i>	<i>Yes, if applicable</i>	<i>Yes, if applicable</i>	<i>Yes, if applicable</i>
Other Documents (Duty Free Exemptions FTI 101 form)	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>	<i>Yes, 1 original</i>
Additional Notes						

Customs Clearance

General Information

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

Customs Information	
Document Requirements	<p>The import declaration must be accompanied by the following:</p> <ol style="list-style-type: none"> 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.
Embargoes	None known
Prohibited Items	<p>PROHIBITIONS</p> <p>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:</p> <ul style="list-style-type: none"> • Counterfeit coins • Fictitious stamps • Food unfit for human consumption • Indecent or obscene articles (pornography) • Infected animals • Pistols in the form of stylographic pens or pencils • Any goods bearing the Coat of Arms of Dominica <p>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.</p>

General Restrictions	RESTRICTIONS																				
	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 border="1"> <thead> <tr> <th>ITEMS</th> <th>CONDITIONS FOR IMPORTATION</th> </tr> </thead> <tbody> <tr> <td>Arms and ammunitions</td> <td>Requires a license from the Commissioner of Police before importation</td> </tr> <tr> <td>Gunpowder, blasting powder, detonators, high explosives of any description</td> <td>Requires a license from the commissioner of Police before importation</td> </tr> <tr> <td>Fireworks</td> <td>Requires a license from the commissioner of Police before importation</td> </tr> <tr> <td>Tear gas</td> <td>Must be imported by the Government of Dominica</td> </tr> <tr> <td>Cigarette making appliance, whether machine or paper</td> <td>Cannot be imported except with the permission of the Minister of Finance</td> </tr> <tr> <td>Live animals</td> <td>Requires an import permit from the Chief Veterinary Officer before importation and a health permit from the country of origin</td> </tr> <tr> <td>Meat of animals, poultry or bird carcasses and parts thereof</td> <td>Requires a health certificate from the veterinary department, Ministry of Agriculture before importation</td> </tr> <tr> <td>Plants, vegetables, fruit and plant products</td> <td>Requires import permit from the Ministry of Agriculture Plant Protection Unit before importation</td> </tr> <tr> <td>Pesticides</td> <td>Requires a permit from the Pesticides Control Board before importation</td> </tr> </tbody> </table>	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
	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																				

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy
Invoice						
AWB/BL/Other Transport Documents	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy
Donation/Non-Commercial Certificates	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy
Packing Lists	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy	Yes, 1 original and 1 copy
Phytosanitary Certificate	Yes, 1 original and 1 copy					
Other Documents (Insurance Certificate, Import licences and health permits)	Yes, 1 original and 1 copy (if applicable)		Yes, 1 original and 1 copy (if applicable)	Yes, 1 original and 1 copy (if applicable)		
Additional Notes						

The Valuation Unit may request further legitimate corroborating documentation to substantiate values submitted which may include: Purchase orders or contracts of sale, Freight invoices, Buying agency agreements, and any other documents peculiar to transaction.

Transit Regime

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

CPC Description

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

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.

For humanitarian goods an authorized customs broker will require a customs declaration. A customs transit declaration must be prepared by an authorized customs broker and the following must be attached: invoice, transport document, insurance certificate, transshipment certificate (in the form of a declaration that is stamped and signed by consignee/owner/ declarant) and if any other supporting documents such as export customs declaration from previous country.

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:

- Ensure that the case is verified by Customs and Excise Division
- 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.
- Obtain a Landing and Delivery Certificate where appropriate for goods shortshipped or damaged and submit it with your claim.

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

- A legible copy of the declaration on which duty was paid, indicating the receipt number and date paid.
- The invoice, bill of lading, and certificate of origin where appropriate.
- 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:

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

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

- 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
- 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
- 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.
- 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.

For more information on customs tariffs and procedures please see the following document: [Customs Import and Export Tariffs Dominica](#)