

No preferential treatment is accorded, other than for goods produced in member states of CARICOM which are generally duty-free.

Duties are generally levied on value, although certain fluid products are assessed according to net weight or volume. Duties are levied as a percentage of the c.i.f. value, i.e. the value of the item delivered to the customs house of entry, including insurance and freight. Consumption tax and a 15 per cent stamp duty are levied on extra-regional goods (excluding raw materials and packaging).

Documentation Procedures

Shipping documents must be provided to the customs authorities and applicable customs charges paid prior to the goods being released. These documents in turn must be provided to exchange control for permission to remit funds in a foreign currency.