Concessions and Exemptions

REMOVAL GOODS

- Exemption XII of the List of Conditional Duty Exemptions in the Common External Tariff outlines the conditions to be met for exemption on removal goods.

- The following persons qualify for this exemption:
  
  - Vincentian nationals who have lived abroad for less than ten (10) years and have returned to take up permanent residence in SVG.
  
  - A person who moves to SVG in conformity with its general rules or the moving of which has been approved by a special decision
  
  - The person must satisfy the Comptroller of Customs that the goods in question have been in the bona fide use of the person for a period of at least one (1) year and are not imported for sale or commercial exchange
  
  - Personal effects of a person born in SVG who have died abroad also qualify for the exemption.

The nature of the exemption is as follows:

- Waiver of import duty and VAT on used personal and household effects that have been in the person’s possession for at least one (1) year.

- Personal and household effects can be imported within three (3) months before or after the arrival of the person or within such further period as the Comptroller of Customs may allow.

- Full duties and taxes payable on new personal and household effects.

- Customs Service Charge (4%) is payable on all imports above.

- No concession is granted on motor vehicles.

- The exemption is applied upon examination of the goods.

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