

IMPORTATION OF GOODS

Documents Required:

- Invoice(s)
- Air waybill or Bill of Lading
- Certificate of Origin (Where it affords exemption of duty)
- Form 61 or 62
- Import Licenses/Import Permits (where applicable)

Procedures to be followed:

The Customs law requires that all goods imported (except those listed below) require a declaration (Entry) to be made by the importer. This declaration can also be made by an authorized agent of the importer.

In making a declaration the importer or his agent must access the department's **Asycuda** World system through our website. Access to the broker module of this site for making the declaration is only on an authorized basis since users must be properly trained in the use of the system.

The importer makes his/her declaration electronically, registers and pays the duties where applicable. The declaration is then submitted for selectivity. The declaration may be given one of three lanes:

RED indicating a full examination of the declaration is required; that also includes a physical examination; the importer or his agent must therefore present themselves to Customs at the station where the goods are located for the examination;

YELLOW indicating the supporting documents need to be checked by Customs; the importer or his agent must therefore present themselves to Customs at the station where the goods are located for the verification;

GREEN indicating Customs have no interest at this time with the consignment. An exit note can then be prepared for immediate clearance of the consignment.

Where goods on a declaration is afforded exemptions of duty through a Cabinet Conclusion or other statutory authority, that declaration will go through the Concessions officer for verification prior to clearance of the goods contained therein.

Goods exempt from making a declaration (Entry) are:

1. Fresh fish (including shell fish) caught by Saint Lucia fishermen and imported by them in their vessel;
2. Passenger's accompanied baggage.

It is recommended that investors seeking to doing business in Saint Lucia hire a broker. A customs broker can be contacted from the following list. <https://www.customs.gov.lc/saintluciacustomsbrokers.php>

Note: Where a declaration is false in any material particular the importer may be liable to penalties.

Persons importing goods by air are required to submit a Customs Entry within seven (7) days of importation of those goods; persons importing by sea, however must submit this document within fourteen (14) days of importation.

Exempt from the above are fresh fish (including shell fish) caught by Saint Lucian fishermen and imported by them in their vessel and passenger's accompanied baggage. The Customs and Excise Department reserves the right to disallow the entry of any goods imported without the appropriate Customs Entry or the Entry not being filed within the stipulated timeframes.

Where error is found on a submitted entry, an importer may be granted a period of ten (10) days to rectify it. If after final submission the Department is still dissatisfied with the entry, the person will become liable to penalties under the law.

EXPORTATION OF GOODS

Documents Required:

- Invoices
- Export Declaration

Procedure to be followed:

- Any item being exported from the state should be accompanied by a signed export declaration as proof of export.

Note: Persons submitting incorrect and false information on the submitted declaration are liable to penalties and seizure of the related goods.

Customs Tariff

The following duties may be applicable to the item(s) you are importing:

1. Import Duty
2. Excise Tax
3. Service Charge
4. Value Added Tax

All ad valorem duties are applicable on the Customs Value of the imported item, that is the sum of the cost of the item, cost of transportation to the first port of arrival in Saint Lucia and the amount of any insurance premium paid. Items such as tobacco products and alcohol may attract specific rates of duty that is, duties calculated on the basis of their volume.

On October 1, 2012 the Value Added Tax (VAT) was implemented along with the HS 2007 tariff.

On November 1, 2014, the Customs Department upgraded the version of the tariff from HS 2007 to HS 2012.

Passenger Declarations

All persons entering Saint Lucia are required by law to declare to Customs Officials, anything contained in their baggage, or carried with them, which has been obtained outside of the country. Passengers are also required to answer all questions asked by the attending Customs Officer relating to their travels, baggage, its contents and other items being imported.

Customs Declaration forms are distributed at ports of entry and exit, airline and ship's agent offices. It is advisable to fill out your Declaration Form prior to your arrival in order to expedite your Customs and Immigration clearance. Completion of the form requires a listing of items brought with you (whether purchased or not) and their prices. This includes gifts for other persons, articles carried for other persons, articles for sale, and commercial samples. This does not include your personal effects.

The purchase price of articles may be declared in the currency of the country of purchase. For duty purposes, the value to be used will be the price paid or payable for the article. The Officer will convert the amount to XCD dollars and will give you an indication of the amount of duty payable. Misinformation can result in delays and penalties. Articles imported in excess of your exemption are subject to applicable duties.

Passenger Information

Personal Effects

Clothing items, toiletries and other items for your personal use that are in your possession upon arrival into Saint Lucia are exempt from duty.

Alcoholic Drinks

Passengers 18 years and older are entitled to a duty free allowance of 40 fluid ounces of spirits however, any excess quantity up to 4 gallons, attracts a duty. There is no restriction on the size of the bottle.

Tobacco Products

Passengers 18 years and older can import free of duty 200 cigarettes or 50 cigars or 2 kilograms of smoking tobacco.

Household Effects

Household effects are those items that are normally required in the home in order to facilitate a comfortable living environment. Household effects imported by a passenger are exempted from the payment of Import Duty and Consumption Tax, provided that such items were in his/her possession and use for at least one year.

Tools and Equipment

A passenger can import free of Import Duty and Consumption Tax, tools of their trade, musical instruments and equipment normally used in the pursuit of the declared profession or trade provided that the passenger is a returning national. A returning national is a citizen of Saint Lucia by birth of eighteen years and above, returning to St. Lucia to settle after a minimum of ten years residence abroad.

A passenger could also enjoy similar exemptions, provided that the tools and equipment are imported under the same conditions stated under Household Effects.

Gifts & Souvenirs

Gifts and souvenirs imported by a passenger of a value not exceeding EC \$270.00 are exempt from any duty or other charges imposed by Customs. This allowance can only be claimed once a year and does not apply to alcoholic drinks, cigarettes or commercial goods.

All Customs forms can be obtained from <http://www.customs.gov.lc/forms.php>

For more information please contact Customs and Excise Department
Telephone: 468-4800
<https://www.customs.gov.lc/>