



PUBLIC NOTICE

PROCEDURES FOR THE ACCESSING BENEFITS UNDER THE UNDER THE EXIGENCY ORDER

INDIVIDUALS Importing Goods and applying for Duty and VAT exemption

Individuals will be allowed to import goods valued at \$3,000 or less without NEMA approval once they accompany their goods and complete a NEMA application and a C18 **Customs form** (accompanied baggage form). In these instances, Customs will be able to provide approval at the border.

Individuals importing goods on a Customs form **C13 Home Consumption form** may do so without prior approval from NEMA provided the value of the goods being imported is less than \$10,000. In these instances, Individuals must complete a **NEMA VERIFICATION OF DAMAGE AND REQUEST FORM FOR THE REPLACEMENT OF BUILDING MATERIALS, ELECTRICAL, PLUMBING FIXTURES & MATERIALS, HOUSEHOLD FURNITURE, FURNISHINGS, APPLIANCES, AND GENERATORS** and a Customs Officer of a rank no less than Superintendent will be responsible for approving the release of the qualified goods at the border. Individuals seeking to import goods under the Exigency Order on more than one occasion will be required to obtain prior approval from NEMA.

In all other instances and for the importation of Motor vehicles, NEMA approval will be required prior to the clearance and release of the goods. Please note that the **NEMA VERIFICATION AND REPLACEMENT REQUEST FORM FOR DAMAGE MOTOR VEHICLE FORM** must be completed.

BUSINESS importing Goods

Businesses that suffered damages and wish to access duty and VAT benefits under the Exigency Order for foreign and local purchases should have a valid TIN (Tax Identification Number) and must obtain prior approval from NEMA before the clearance and release of goods.

LOCAL BUSINESS Engaging in VAT/Duty free sales

BUSINESSES interested in selling duty free and VAT free qualified goods during the designated hurricane recovery period of 180 days from the passing of hurricane Mathew are invited to make application to the Hurricane Relief Section of Customs Department by completing the required Customs form. Upon approval of such application businesses would be permitted to make duty free and VAT free sales to qualifying customers. Businesses are required to ensure that customers submit signed NEMA application forms and copies of identification before Duty/VAT free sales are finalized. Forms are to be submitted monthly along with sales invoices to the Department of Inland Revenue through the online tax administration System for verification. In cases where Customs duties have already been paid, businesses can also apply for the refund of duty previously paid

INDIVIDUALS qualifying under the exigency order and purchasing **BUILDING MATERIALS, ELECTRICAL, PLUMBING FIXTURES & MATERIALS, HOUSEHOLD FURNITURE, FURNISHINGS, APPLIANCES, AND GENERATORS** may make purchases from local business and may do so without prior approval from NEMA if purchases are less than \$10,000.00. For purchases of more than \$10,000 NEMA approval is required.

Clothing is not covered by the Exigency Order and is considered a relief good. Duty and VAT free importation of clothing is subject to the approval of the Ministry of Finance. Such approval would only be granted prior to the arrival of the goods.

Individuals and Businesses found to be guilty of fraud will be prosecuted to the full extent of the law.

ALL APPROVALS WOULD BE SUBJECT TO THE POST RELEASE REVIEW BY CUSTOMS, NEMA AND THE DEPARTMENT OF INLAND REVENUE.