

PUBLIC NOTICE

IMPLEMENTATION OF IMPORT DUTY RATES ON ARTICLE 164 ITEMS

Please be advised that the import duty rates specified in Act # 12 of 2015 took effect on January 1, 2016.

This Act amends the Customs Duties Act CAP 423 and applies rates of import duties on some items falling under [Article 164](#) of the Revised Treaty of Chaguaramas. These items include **aerated waters (2201.10), other waters (2201.90), aerated beverages (2202.10), beers & stout (22.03) and wheat or meslin flour (11.01).**

Importers and brokers must therefore take note of the following guidelines when applying these rates.

1. The rates specified in the Schedule apply **only** to headings **11.01, 22.01, 22.02 and 22.03.**
2. A CARICOM Certificate of Origin must be presented for all items of Community Origin.
3. If the items indicated above originate in one of the **More Developed Countries (MDCs)** of the Community i.e. The Bahamas, Jamaica, Guyana, Suriname, Trinidad & Tobago or Barbados, then a rate of **70%** import duty must be applied.
4. If the items indicated above originate in any other member State of the Community i.e. Antigua & Barbuda, Belize, Dominica, Grenada, Haiti, Montserrat, St. Kitts and Nevis or St. Lucia, they are considered as **Less Developed Countries (LDCs)** and a rate of **0%** import duty must be applied.
5. If the items indicated above **do not** originate in any of the member States of the Community, they are deemed to be of Third Country origin and a rate of **100%** import duty must be applied.
6. Goods traded among member States that **do not** qualify as Community Origin must be treated as being of Third Country origin and a rate of **100%** import duty must be applied.
7. Importers and brokers must ensure that the correct tariff code breakout is selected from the list provided on the ASYCUDA Table. ([SEE APPENDIX 1 FOR BREAKOUTS](#)). For example,

a) Aerated beverages in bottles imported from Trinidad and accompanied by the requisite Certificate of Origin – 220210.10.100

***b)* Aerated beverages in bottles imported from St. Lucia and accompanied by the requisite Certificate of Origin – 220210.10.500**

8. Importers and brokers must ensure that the correct preference code is also selected from the drop-down in **Box 36** of the ASYCUDA Declaration.
For example,

***a)* Aerated beverages in bottles imported from Trinidad and accompanied by the requisite Certificate of Origin – MDC**

***b)* Aerated beverages in bottles imported from St. Lucia and accompanied by the requisite Certificate of Origin – LDC**

***c)* Aerated beverages in bottles imported from USA – Third World**

9. **CCM** must still be selected in **Box 36** for any other items of Community origin other than the Article 164 items indicated above. For example,

– Corn curls imported from Barbados of Community Origin - **CCM**

10. A license is still required for all Article 164 items.

All are asked to take note and be guided accordingly.

BY ORDER OF THE COMPTROLLER OF CUSTOMS