

**MOTOR VEHICLE RATES
REVISED W.E.F MAY 1, 2014
INDIVIDUAL IMPORTERS**

ITEM DESCRIPTION	AGGR DUT	IMP DUTY	SCT	GCT	ITEM DESCRIPTION	GGR DUT	IMP DUTY	SCT	GCT
		MOTOR CARS, STATION WAGONS, ESTATE CARS , LIMOUSINES							
		RANGE ROGER, SUV AND VEHICLES OF SIMILAR CONSTRUCTION							
(GAS)					(DIESEL)				
1000 CC AND BELOW	54%	20%	10%	16.5%	1000CC AND BELOW	40%	20%	0%	16.5%
EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	68%	20%	20%	16.5%	EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	54%	20%	10%	16.5%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3500 CC.	82%	20%	30%	16.5%	EXCEEDING 2000CC BUT NOT EXCEEDING 2200CC	54%	20%	10%	16.5%
EXCEEDING 3500 CC	82%	20%	30%	16.5%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3500 CC.	68%	20%	20%	16.5%
					EXCEEDING 3500 CC	68%	20%	20%	16.5%
					BUSES				
All PASSENGER SEATS	61%	10%	25%	16.5%	All PASSENGER SEATS AND OVER	48%	10%	15%	16.5%
		IMPORTED BY FRANCHISE HOLDERS LICENSED FOR USE AS PUBLIC PASSENGER TRANSPORT							
10-14 PASSENGER SEATS	41%	10%	10%	16.5%	10-14 PASSENGER SEATS	29%	10%	0%	16.5%
15 TO 24 PASSENGER SEATS	35%	10%	5%	16.5%	15 TO 24 PASSENGER SEATS	29%	10%	0%	16.5%
25 AND OVER PASSENGER SEATS	11%	10%	0%	0.0%	25 AND OVER PASSENGER SEATS	11%	10%	0%	0.0%
		VANS, TRUCKS, HEARSEs							
PANEL VANS / WINDOW VANS, NOT EXCEEDING 2032 KG.	61%	10%	25%	16.5%	PANEL VANS / WINDOW VANS, NOT EXCEEDING 2032 KG.	48%	10%	15%	16.5%
PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	35%	10%	5%	16.5%	EXCEEDING 2032 KG.	35%	10%	5%	16.5%
TRUCKS NOT EXCEEDING 2000 KG	41%	10%	10%	16.5%	TRUCKS NOT EXCEEDING 2000 KG	35%	10%	5%	16.5%
TRUCKS EXCEEDING 2000 KG	35%	10%	5%	16.5%	TRUCKS EXCEEDING 2000 KG	29%	10%	0%	16.5%
HEARSEs EXCEEDING 2032 KG	90%	30%	25%	16.5%	HEARSEs EXCEEDING 2032 KG	67%	30%	10%	16.5%
HEARSEs NOT EXCEEDING 2032 KG	97%	30%	30%	16.5%	HEARSEs NOT EXCEEDING 2032 KG	67%	30%	10%	16.5%

		PICK UPS							
ITEM DESCRIPTION	AGGR DUT	IMP DUTY	SCT	GCT	ITEM DESCRIPTION	AGGR DUT	IMP DUTY	SCT	GCT
COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	40%	20%	0%	16.5%	COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	40%	20%	0%	16.5%
PICKUP 1851-2200 KG UNLADEN WEIGHT	68%	20%	20%	16.5%	PICKUP 1851-2200 KG UNLADEN WEIGHT	54%	20%	10%	16.5%
PICKUP, OVER 2200 KG UNLADEN WEIGHT	96%	20%	40%	16.5%	PICKUP, OVER 2200 KG UNLADEN WEIGHT	82%	20%	30%	16.5%

TRACTOR HEADS AND SPECIAL PURPOSE VEHICLES

SPECIAL PURPOSE VEHICLES	34%	0	15%	16.5%	SPECIAL PURPOSE VEHICLE	34%	0%	15%	16.5%
TRACTOR HEADS	29%	0	10%	16.5%	TRACTOR HEADS	17%	0%	0%	16.5%
ENERGY EFFICIENT VEHICLES									
HYBRID	40%	20%	0%	16.5%					
ELECTRIC VEHICLE	30%	30%	0%	0%					
MOTORCYCLES									
CYCLES 300cc and Over	41%	20%	0	16.5%					
CYCLES 0- 299cc	29%	10%	0	16.5%					

NOTE: CUSTOMS ADMINISTRATIVE FEE FOR NEW VEHICLES IS JMD \$64,075.00 AND USED VEHICLES IS JMD\$ 66,987.50

