

Customs Regime

The procedures of the Customs Department are regulated by the Statutory Rules and Orders No. 37 of 1999 and the Customs Act of 1960.

GENERAL CUSTOM PROCEDURES

All importers or their agents/brokers are required to submit an Import Declaration which should include the following:

- © Invoices stating the value, type and quantity of the good/goods imported
- © Bills of lading
- © Insurance certificate
- © Import License
- © Permits and certificate of origin (where necessary)
- © Value of declaration form for goods over US\$188

Upon approval of the application (usually within 48 hours); an assessment notice will be generated reflecting total taxes payable. In the absence of invoices, the goods will be examined and valued by a customs officer. This must be paid before the cargo is released. Certain goods may be released pending a guarantee of the duty and tax liability (Bond Arrangement).

Temporary imports

Identifiable goods such as machinery and tools may be allowed into the country free of duty and taxes or on payment of the custom service charge only; on a temporary basis under agreed conditions. Any duties and taxes liable must be secured by bank bonds or cash deposits and these goods must be examined upon importation and verified upon re-exportation.

Re-imported Goods

Goods exported for the purpose of repair or renovation may be liable for the payment of duties and taxes. Goods under warranty are only required to pay the customs service charge on the value of the freight charges only.

Refund of Claims

Temporarily imported goods on which duties and taxes are to be refunded must be exported within one (1) year after the date of payment of duties and taxes.

Examination of Goods

The onus is on the importer or his agent to unpack and repack items before and after examination by a custom officer. Upon satisfaction by the officer that the goods are duly entered, an out-of-charge note will be issued to the Grenada Ports Authority after which the goods will be delivered.

Persons found guilty of making any false declaration to the Customs Department will be liable for the payment of five (5) times the value of the item/s or ECDS\$100,000; whichever is greater.

ADMINISTRATION OF CONCESSIONS

Custom Policy

1. The Comptroller of Customs or any other member of the Administration must endorse the request from the competent authorities before the officers at the concessions desk can authorize concessions.
2. All entries except for motor vehicles, computers for individuals, personal effects and medication must be lodged at the concessions desk at the General Office.
3. Entries that are immediately processed are to be given to the concessionaire for further processing in the Long Room or Entry Processing Unit.

Procedures for importing goods under concessions

The following steps are required when goods are being imported on concessions:

1. The investor or representing broker presents the concession letter issued by the relevant authority to the customs concessions desk along with:
 - a. A completed and signed customs declaration
 - b. Four (4) copies of each type of document required
2. The officer at the concessions desk verifies the entries against the approved in-house list of items granted concessions.
3. The entries are stamped stating the relevant authority and are passed to the supervisor for further verification.
4. The importer or broker receives an assessment notice for the required payments of duties and taxes.
5. Payments must be made for the clearance of goods.

This process is completed within two (2) working days.

PROCEDURES FOR ESTABLISHING A DUTY FREE STORE (IN BOND WAREHOUSE)

1. A written request to operate a warehouse must be sent to the Comptroller of Customs, stating the location of the shop and the list of the merchandise to be warehoused.
2. A copy of the lease of the premises has to be submitted to Customs.
3. The premises must be inspected and approved.
4. A warehouse will only be approved if a bond is taken out for the security of the goods.
5. Bonds must be established to cover the duty liability of the goods.
6. Bonds must be established to cover the duty liability for the movement of the goods.
7. Bonds are to be reviewed every three (3) years or as deemed necessary to ensure the duty liability does not exceed the quantum.
8. The annual license to operate the warehouse must be paid to the Inland Revenue Department.

9. Evidence of the license must be presented to the Customs department (warehousing desk) on or before January 7th of the following year.
10. The Customs department will assign a number to the warehouse and submit relevant information to Government printery for gazetting.
11. Two registers must be supplied by the warehouse keeper for the establishment of entering goods at the Customs department and premises of the warehouse.
12. Warehousing entry (S7) must be lodged at the warehousing desk for verification and then lodged in the Long Room or Entry Processing Unit by the warehousing desk officers for processing at least twice daily (morning and afternoon).
13. All documents(C-24, C-30, C-31, and C-32) and ex-warehousing entry (C4) must be lodged at the warehousing desk at least 24 hours prior to the warehouse transactions.
14. Monthly stock reports for the current month must be submitted to the warehousing desk on or before the 3rd of the following month.
15. Payment of duties and taxes must be paid within three (3) days after receipt of the processed entries.
16. The warehouse keeper is responsible for submitting the paid copy of entry(s) to the warehousing desk in the general office.
17. Any outstanding duties and taxes owing to Government after a two (2) month period will be settled by deducting the amount from the quantum of the bond after which the bond will be further reviewed.
18. The warehouse keeper is required to make the proper request on the prescribed form (C18) in the event that an officer is required to work outside of normal working hours. Overtime fees will be paid by the warehouse keeper.
19. Overtime payment by the warehouse keeper to be paid to Customs Accounts Division within one (1) week after submission of the C18 form by the Customs department and receipt shown to the supervisor of the general office.
20. The warehouse keeper must provide adequate transportation for the officer to conduct examination of the goods.
21. Goods are to be re-warehoused every two (2) years as prescribed by law.
22. The warehouse keeper is responsible for ensuring that shipping bill(s) are completed and duly signed by the proper officer. The officer's signature will verify that the good(s) would have been exported.

Approved Goods for Bonded Warehousing

1. Chocolate
2. Imported spirits, liqueurs and wines
3. Locally manufactured spirits, liqueurs and wines
4. Tobacco (raw)
5. Cigars
6. Cigarettes – locally manufactured or imported in containers of not less than 200 units each

7. Tobacco (smoking)
8. Cosmetics
9. Perfumery, to include skin cream of a perfumery nature
10. Films
11. Bags (plastic)
12. Belts (plastic)
13. Handicraft (plastic, wood, straw, metal)
14. Souvenirs of Grenada (plastic, wood, ceramic, silver and gold)
15. Figurines (plastic, wood, ceramics, glass, metal)
16. Bags (leather)
17. Travel Bags (leather)
18. Brief Cases (leather)
19. Suit Cases (leather)
20. Handbags (leather)
21. Organizers (leather)
22. Camera Bags (leather)
23. Belts (leather)
24. Leather and imitation leather goods
25. Cigarette Paper
26. Shirts, Blouses, T-shirts, Socks, Scarves, Ties (knitted)
27. Sweaters
28. Cardigans
29. Pullovers
30. Belts (cloth)
31. Dress Pants, Shirts, T-shirts, Blouses, Swimwear, Scarves, Ties (cotton)
32. Bags, Belts (textile)
33. Shoes
34. Bags (plastic)
35. Earthenware (ceramics)
36. Decorative Glass Ornaments
37. Crystal Ware
38. Jewelry
39. Silverware
40. Cutlery excluding Swiss Army Knives
41. Travel Iron
42. Disc Man with Head Phones (players)
43. MP 3 Players
44. IPOD

45. DVD Players
46. Pre-recorded Audio & Video Tapes, CD's, DVD's
47. Cellular Phones
48. Digital Cameras
49. Television Cameras (camcorders)
50. Disc Man with Head Phones (radio)
51. Mini AM/FM Radio
52. Portable TV's
53. Sunglasses and Reading Glasses (readers)
54. Binoculars
55. Telescopes
56. Photographic Cameras
57. Accessories for Cameras (flash)
58. Watches/Clocks
59. Pens
60. Cigars and Cigarette Holders
61. Pipes

PROHIBITED & RESTRICTED IMPORTS

The Custom Act of 1960 prohibits and restricts the importation of certain goods.

List of Prohibited Imports

1. Counterfeit coin of any country.
2. Coin legally current in the Colony or any money purporting to be such, not being of the established standard in weight and fineness.
3. Articles of food intended for human consumption declared by the sanitary authority to be unfit for such purpose.
4. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.
5. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.
6. Matches containing white (yellow) phosphorus.
7. All goods which if sold would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the Colony of the United Kingdom or any Schedule Territory, unless such trade mark or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

8. Prepared opium and pipes or other utensils for the use in connection with the smoking of opium or the preparation of opium for smoking.
9. Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession.
10. Shaving brushes manufactured in or exported from Japan.
11. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.
12. Goods the importation of which is prohibited by any other law of the Colony.

List of Restricted Imports

1. Arms and ammunition except with written permission of the Chief of Police.
2. Raw Opium or Cocoa leaves except in accordance with the provisions of Part of the Dangerous Drugs Ordinance (No. 30 of 1936) and into the Port of Saint George's.
3. Drugs to which Part V of the Dangerous Drugs Ordinance (No. 30 of 1936) applies except in accordance with part VI of the said Ordinance.
4. Goods which bear a design in imitation of any currency or bank notes or coin in common use in the Colony or elsewhere unless with the approval of the Comptroller.
5. Spirits (not being (liqueurs, cordials), perfumed spirits or medicinal spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tons burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of nine gallons at the least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than one gallon.
6. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported as such and unless in aircraft, or in ships of thirty tons burden at least, and unless in whole and complete packages each containing not less than twenty pounds net weight of tobacco, cigars, cigarillos or cigarettes.
7. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Collector, with the approval of the Administrator, may either generally or in particular case allow.
8. Goods the importation of which is regulated by any other law of the Colony except in accordance with such law.

PROHIBITED & RESTRICTED EXPORTS

The Custom Act of 1960 prohibits and restricts the exportation of certain goods.

List of prohibited Exports

1. Prepared Opium, Indian Hemp
2. Unfermented Cocoa
3. Goods the exportation of which is prohibited by any other law of the Colony.

List of Restricted Exports

1. Cocoa except with the written approval of the Superintendent of Agriculture

2. Nutmegs except by the “Grenada Co-operative Nutmeg Association”.
3. Bananas within the meaning of the Banana Ordinance, 1954 (No. 57 of 1954) except by the “Grenada Banana Co-operative Society” or such person or persons as may be authorized by them under license.
4. Raw Opium or cocoa leaves except in accordance with the provisions of part VI of the Dangerous Drugs Ordinance No. 30 of 1936 and from the Port of Saint George’s.
5. Drugs to which Part V of the Dangerous Drugs Ordinance No. 30 of 1936 applies except in accordance with Part VI of the Ordinance.
6. Goods the exportation of which is regulated by any other law of the Colony except in accordance with such law.

List of heads of customs administrations, exco and regional/international organizations

ANGUILLA

Mr. Glenn Hodge
Comptroller of Customs
H.M. Customs
The Valley, ANGUILLA
Tel: (264) 497-2513 or 497-5313
Fax: (264) 497-5483
Email: glenchy@hotmail.com

ANTIGUA & BARBUDA

Mr. Raphael Brown
Comptroller of Customs
Ministry of Finance
Customs Division
Church Street, St. John's
ANTIGUA
Tel: (268) 462-0829
Fax: (268) 462-2767
Email: customs@candw.ag

ARUBA

Mr. Leandro Wilfrido Bernadina
Head of Customs
L.G. Smith Boulevard 84-88, Oranjestad
ARUBA
Tel: (297) 834-695 ext 210 / (297) 821-800
Fax: (297) 837-164
Email: auacustoms@hotmail.com

BAHAMAS

Mr. John A. Rolle
Comptroller of Customs
The Bahamas Customs
PO Box N-155, Nassau, NP
BAHAMAS
Tel: (242) 302-3303/ 326-4401-4
Fax: (242) 322-6223
Email: cofrolle@bateInet.bs

BARBADOS

Capt. Randolph A. Straughn
Comptroller of Customs
HM Customs & Excises
Port Authority Building
University Row, Bridgetown
BARBADOS
Tel: (246) 430-2310 / 430-2300
Fax: (246) 430-2370
Email: hrdd@customs.gov.bb

BELIZE

Mr. Everard Lopez
Comptroller of customs
Customs & Excise Department
P.O. Box 146, Port Loyola Area
Caesar Ridge Road, Belize City
BELIZE
Tel: (501) 277-015 / 277-092
Fax: (501) 277-091
Email: cusnet@btl.net

BERMUDA

Mrs. Winniefred Fostine DeSilva
Collector of Customs
Customs House
P. O. Box HM 2084, Hamilton HM HX
BERMUDA
Tel: (441) 292-3994 / 295-4816
Fax: (441) 295-5392 / 295-6605
Email: wdsilva@gov.bm

BRITISH VIRGIN ISLANDS

Mrs. Kather Smith
Comptroller of Customs
Customs House
Richard Stoutt Building
Tortola
BRITISH VIRGIN ISLANDS
Tel: (284) 494-3475
Fax: (284) 494-6906
Email: wadool@hotmail.com

CANADA

Mr. Denis Lefebvre
Assistant Commissioner
Canada Customs Revenue Agency
191 Laurier Avenue
West Ottawa, Ontario
K1A 0L5, CANADA
Tel: (613) 954-7220
Fax: (613) 952-6752
Email: denis.lefebvre@ccra-adrc.gc.ca

CAYMAN ISLANDS

Mr. Carlon Powery
Collector of Customs
P. O. Box 898
Georgetown, Grand Cayman
CAYMAN ISLANDS
Tel: (345) 244-4900 / 949-4579
Fax: (345) 945-1573 / 949-6270
Email: carlon.powery@gov.ky

COLOMBIA

Sr. Ricardo Ramirez Acuna
Director de Aduanas Nacionales
Direccion de Impuestos y Aduanas Nacionales (DIAN)
Carrera 8A, #6 – 60, Piso 4, Bogota D.E.
COLOMBIA
Tel: (571) 382-1354 / 382-1355
Fax: (571) 352-2008
Email: rramireza@dian.gov.co

COSTA RICA

Sra. Silvia Calvo Saenz
Directora General de Aduanas
Direccion General de Aduanas
Edificio Pozuelo Pages
Calle 1, Avenidas 1 y 3, San Jose
COSTA RICA
Tel: (506) 233-9525
Fax: (506) 223-7334
Email: calvoss@hacienda.go.cr

CUBA

Lic Pedro R. Pupo Perez
Jefe de Aduana General
Aduana General de la Republica
Calle 39 esq. a 6, Nuevo Vedado,
Plaza de la Revolucion, La Habana
CUBA
Tel: (53) 881 3243 or 755 5466 al 71
Fax: (53-7) 33.5222
Email: prp@agr.aduana.cu

DOMINICA

Mr. Adolphus David
Comptroller of Customs
Customs House
Woodbridge Bay, Fond Cole
Roseau
COMMONWEALTH OF DOMINICA
Tel: (767) 448-0003 or 448-2401
Fax: (767) 448-7950
Email: customs@cwdom.dm

DOMINICAN REPUBLIC

Lic Vicente Sanchez baret
Director General
Direccion General de Aduanas
Ave. Mexico 48 – Piso 6, Santo Domingo
REPUBLICA DOMINICANA
Tel: (809) 685-7166 or 688-7070
Fax: (809) 687-3486
Email: dgaccla@hotmail.com

ESPANA (SPAIN)

D. Nicolas Bonilla Penalva
Director del Departamento
Departamento de Aduanas e II.EE.
Avda. Llanl Castellano, 17, 28071, Madrid
ESPANA
Tel: 34-91-728-9501
Fax: 34-91-729-0773
Email: nobonilla.adu@aeat.es

FRANCE

Monsieur Alain Cadiou
Directeur General des Douanes
Et Droits Indirects
23 bis Rue de l'Univerite, 75007 Paris
FRANCE
Tel: 33-1-55-04-65-33
Fax: 33-1-40-04-04-04

FRENCH WEST INDIES

Mr. Pierre Cogoluenhes
Directeur Regional
DED Antilles/Guyana
BP 630 Plateau Ray gluny, Fort de France
MARTINIQUE, FWI
Tel: 0596-707396
Fax: 0596-707399
Email: cogoluenhes@wanadoo.fr

GRENADA

Mr. Carlyle Felix
Comptroller of Customs
Customs & Excise Department
The Carenage, St. George's
GRENADA
Tel: (473) 440-2239 / 3588 / 2240
Fax: (473) 440-5038
Email: gdcustoms@caribsurf.com

GUATEMALA

Lic. Carlos Manuel Pinzon Ramos
Intendente de Aduanas
Superintendencia de Administracion Tributaria (SAT)
7 Av. 3-73 Zona 9, Nivel 7, Guatemala City
GUATEMALA
Tel: (502) 362-7070 ext. 1701
Fax: (502) 363-7528
Email: cmpinzon@sat.gob.gt

GUYANA

Mr. Bernard Truman
Comptroller of Customs & Excise
Customs & Excise Department
Homestrecht Avenue
Georgetown
GUYANA
Tel: (592) 227-3508

Fax: (592) 227-3503
Email: canu@sdpn.org.gy

HAITI

Monsieur Jean Jacques Valentin
Directeur General
Administration Generale des Douanes
Route de Delmas #162, Port-Au-Prince
HAITI
Tel: (509) 246-7012
Fax: (509) 246-6426
Email: jjvalentin@douanehaiti.org

HONDURAS

Sr. Mario Duarte Caballero
Director General de Aduanas
Direccion Ejecutiva de Ingresos
Edificio Gabriel A. Mejia
Colonia Palmira
Costa Norte Embajada USA, P. O. Box #6343
Tegucigalpa
HONDURAS
Email: mduarte@dei.gob.hn

JAMAICA

Miss Alison Moore
Commissioner of Custom & Excise
Customs & Excise Department
New Port East, P. O. Box 466
Kingston 15
JAMAICA
Tel: (876) 922-4768
Fax: (876) 967-0140
Email: amoore@fsl.org.jm

MEXICO

Sr. Jose Guzman Montalvo
Administrador General de Aduanas
Administracion Genera de Aduanas
Av. Hidalgo No. 77-A, Modulo 4 First Floor
Col. Guerrero, C.P. 06300
Mexico, D. F.
Tel: (52) 555-228-3436/3437 or 2500
Fax: (52) 55-228-6574
Email: jose.guzman@sat.gob.mx

MONTESERRAT

Mr. Rudolph Dyett
Comptroller of Customs
Ministry of Finance
P. O. Box 431
Government HQ
Tel: 1-664-491-2452/3816
Fax: 1-664-491-6909
Email: customs@candw.ag

NETHERLANDS

Mr. J.N. Lunneker
Director
Customs Directorate Netherlands
(Direct Douane)

Visiting address:

Laan op Zuid 45,
3072 DB Rotterdam

Postal Address:

PO Box (Postbus) 50964
3007 BG Rotterdam
Tel: 31-10-290-4900
Fax: 31-10-290-4904
Email: dic@worldmail.nl
(ELO's email)

NETHERLANDS ANTILLES

Mr. Etsel M. Rosenda
Commissioner of Customs
Customs & Excise Department
Sha Caprileskade/Handelskade
Curacao
Tel: 559-9-434-5357/5300
Fax: 559-9-461-6557
Email: dicna@curinfo.an

NICARAGUA

Sr. Fausto Carvabelos Molins
Director General de Servicios Aduaneros
Km. 4½ Carretera norte
Managua
Tel: 505-249-5719
Fax: 505-249-5720
Email: fcarcabelos@dga.gob.ni

PANAMA

Sra. Mercedes Garcia Villalaz
Director General of Customs
Curundu, Edif. 1009
Apdo. 7304, Zona 5
Panama
Tel: 507-232-6014
Fax: 507-232-6494
Email: evergara@aduanas.gob.pa
(Deputy of Head's email)

ST. KITTS & NEVIS

Comptroller of Customs
Customs & Excise Department
P. O. Box 1
Basseterre

Tel: (869) 466-7227/8
Fax: (869) 465-8519
Email: skbcusexcise@caribsurf.com

ST. LUCIA

Mr. Claude A. Paul
Comptroller of Customs & Excise
Customs House
Jeremie Street
Castries
Tel: (758) 453-2851
Fax: (758) 452-4959
Email: capaul@customsslu.com

ST. VINCENT & THE GRENADINES

Mr. Browne
Comptroller of Customs
Customs & Excise Department
Customs House
Upper Bay Street
Kingstown
Tel: (784) 456-1083 or 457-1521
Fax: (784) 456-1851
Email: customs@caribsurf.com

SURINAME

Mr. Harold J. Louisville
Comptroller of Customs & Excise
Nieuwe Haven
Paramaribo
Tel: 597-402-626
Fax: 597-403-164
Email: asycusur@sr.net

TRINIDAD & TOBAGO

Mr. Kawanhar Doopan
Comptroller of Customs
Customs & Excise Department
Customs House, Nicholas Court
Abercromby Street, P.O. Box 393
Port-of-Spain
Tel: (868) 625-5525/3311/3319
Fax: (868) 625-4138
Email: compt-custt@carib-link.net

TURKS & CAICOS

Mr. Clinton Wilson
Collector of Customs
Customs & Excise Department
Grand Turks, Turks Island
Tel: 44-020-7865-5001
Fax: 44-020-7865-5048
Email: donna.morris@hmce.gsi.gov.uk

UNITED STATES

Mr. Robert Bonner
Commissioner of Customs
US Customs Service
1300 Pennsylvania Avenue, NW
RM 4.4A
Washington DC 20229
Tel: (202) 927-2001
Fax: (202) 927-1380
Email: brianmmccormick@customs.treas.gov

VENEZUELA

Sr. Rigoberto Fernandez Taboada
Intendente Nacional de Aduanas
Servicio Nacional Intergrado de
Administracion Tributaria (SENIAT)
Avda. Blandin Centro Comercial Mata de
Coco
Edificio Seniat, Piso 1
La Castellana
Caracas
Tel: 58-212-709-2706/09
Fax: 58-212-709-2715/19
Email: rfernandez@seniat.gov.ve

