

MOTOR VEHICLE RATES
REVISED W.E.F APRIL 1, 2020
INDIVIDUAL IMPORTERS

ITEM DESCRIPTION (GAS)	AGGREGATE IMPORT DUTY RATES	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION (DIESEL)	AGGREGATE IMPORT DUTY RATES	IMP DUTY	SCTA	GCT
		MOTOR CARS, STATION WAGONS, ESTATE CARS,LIMOUSINES							
		RANGE ROVER, SUV AND VEHICLES OF SIMILAR CONSTRUCTION							
1000 CC AND BELOW	52%	20%	10%	15.0%	1000CC AND BELOW	39%	20%	0%	15.0%
EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	66%	20%	20%	15.0%	EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	52%	20%	10%	15.0%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3500 CC.	80%	20%	30%	15.0%	EXCEEDING 2000CC BUT NOT EXCEEDING 2200CC	52%	20%	10%	15.0%
EXCEEDING 3500 CC	80%	20%	30%	15.0%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3500 CC.	66%	20%	20%	15.0%
					EXCEEDING 3500 CC	66%	20%	20%	15.0%
BUSES									
All PASSENGER SEATS	59%	10%	25%	15.0%	ALL PASSENGER SEATS AND OVER	46%	10%	15%	15.0%
IMPORTED BY FRANCHISE HOLDERS LICENSED FOR USE AS PUBLIC PASSENGER TRANSPORT									
10-14 PASSENGER SEATS	40%	10%	10%	15.0%	10-14 PASSENGER SEATS	27%	10%	0%	15.0%
15 TO 24 PASSENGER SEATS	33%	10%	5%	15.0%	15 TO 24 PASSENGER SEATS	27%	10%	0%	15.0%
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.	59%	10%	25%	15.0%	PANEL VANS / WINDOW VANS, NOT EXCEEDING 2032 KG.	46%	10%	15%	15.0%
PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	33%	10%	5%	15.0%	PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	33%	10%	5%	15.0%
TRUCKS NOT EXCEEDING 2000 KG	40%	10%	10%	15.0%	TRUCKS NOT EXCEEDING 2000 KG	33%	10%	5%	15.0%
TRUCKS EXCEEDING 2000 KG	33%	10%	5%	15.0%	TRUCKS EXCEEDING 2000 KG	27%	10%	0%	15.0%
HEARSEs EXCEEDING 2032 KG	87%	30%	25%	15.0%	HEARSEs EXCEEDING 2032 KG	65%	30%	10%	15.0%
HEARSEs NOT EXCEEDING 2032 KG	95%	30%	30%	15.0%	HEARSEs NOT EXCEEDING 2032 KG	65%	30%	10%	15.0%

	AGGREGATE		PICK UPS			AGGREGATE			
ITEM DESCRIPTION (GAS)	IMPORT DUTY	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION (DIESEL)	IMPORT DUTY	IMP DUTY	SCTA	GCT
	RATE					RATE			
COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	39%	20%	0%	15.0%	COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	39%	20%	0%	15.0%
PICKUP 1851-2200 KG UNLADEN WEIGHT	66%	20%	20%	15.0%	PICKUP 1851-2200 KG UNLADEN WEIGHT	52%	20%	10%	15.0%
PICKUP, OVER 2200 KG UNLADEN WEIGHT	94%	20%	40%	15.0%	PICKUP, OVER 2200 KG UNLADEN WEIGHT	80%	20%	30%	15.0%
TRACTOR HEADS AND SPECIAL PURPOSE VEHICLES									
SPECIAL PURPOSE VEHICLES	33%	0	15%	15.0%	SPECIAL PURPOSE VEHICLE	33%	0%	15%	15.0%
TRACTOR HEADS	27%	0	10%	15.0%	TRACTOR HEADS	16%	0%	0%	15.0%
ENERGY EFFICIENT VEHICLES									
HYBRID	39%	20%	0%	15.0%					
ELECTRIC VEHICLE	30%	30%	0%	0.0%					
MOTORCYCLES									
CYCLES 300cc and Over	39%	20%	0	15.0%					
CYCLES 0- 299cc	27%	10%	0	15.0%					

NOTE: CUSTOMS ADMINISTRATIVE FEE (CAF) FOR NEW VEHICLES IS JMD \$63,250.00 AND FOR USED VEHICLES JMD\$ 66,125.00