



# **Returning Nationals**

**Exemptions of Customs Duties**

**On**

**Personal and Household Effects**

### **A Returning national is:**

- (a) A citizen of Saint Lucia by **birth**, of **eighteen years and above**, returning to Saint Lucia to **settle** after a **minimum of ten years residence abroad**;
- (b) A citizen of Saint Lucia by **descent** who is **eighteen years and above** who is coming to Saint Lucia to settle, after a **minimum of ten years residence abroad**; or
- (c) An **alien spouse of a citizen** of Saint Lucia by birth or descent, coming to Saint Lucia to settle, after a **minimum of ten years residence abroad**; *(this person must be married to the St. Lucian for ten years and living abroad for over ten years after the marriage)*;

**Provided** that a returning national who during the ten year period immediately preceding his taking up residence in St. Lucia, has visited and stayed in St. Lucia for a continuous period of more than six months on more than two occasions, shall not qualify for exemptions.

### **Exemptions on Personal & Household Effects**

Exemption of duties may be in the category of Import duty, Excise Tax and Value Added Tax. Therefore it is important to note what goods qualify under any or all or the various categories.

A returning national may be permitted to import **free of Import duty, Excise Tax and Value Added Tax, household and personal effects**, new or used, in accordance with the list as specified in the “List of Conditional Duty Exemptions”. A list of the items that qualify is found in appendix A below.

**Customs Service Charge will apply** to all goods that qualify under the list specified above.

Nationals wishing to take advantage of this concession must ensure that their goods arrive in St. Lucia within three months before or after their taking up residence on the island. Where there is need for additional time the Comptroller of Customs can be written to giving reasons for an extension to secure qualification. This is no guarantee that an extension will be granted.

**No person shall benefit from the concession on more than one occasion.**

Goods that do not qualify will attract Import duty, Excise Tax, Service Charge and Value Added Tax at the rates specified in the various schedules.

## **Exemptions on Motor Vehicles**

A returning national may import **one** motor vehicle (per family) (**non commercial**) whether **new or used** with a CIF (Cost, Insurance and Freight) value **of not more than US\$30,000.00 free of Import Duty, Excise Tax and Value Added tax**. The National must however import that vehicle **within three months before or after taking up residence on the island**. The exemptions can also be applied to a vehicle purchased in Saint Lucia by the returning national within three months of taking up residence. Customs **Service Charge is payable**. Where it is not possible to purchase the vehicle within the timeframe specified, a passenger may write the Comptroller requesting an extension. There is no guarantee that it will be granted.

If the CIF value of a motor vehicle imported (or purchased locally) under this concession exceeds US\$30,000.00 all applicable customs duties will be payable on the amount in excess of US\$30,000.00.

A vehicle granted under concession shall not be sold, exchanged or in any way disposed of within three years (36 months) from the date of importation.

Where a vehicle is disposed of contrary to the above, the returning national shall pay the full duties payable at the time of importation.

Where the vehicle is disposed of within three years as a result of an accident, the returning national may apply the balance of the duty free period, pro-rated by the Comptroller, to the purchase of a replacement vehicle.

**(Example:** a vehicle destroyed in the 14<sup>th</sup> month of the concession would have used up 14/36 or .389 of the concession. Therefore if a replacement vehicle had to be granted the concession, it would only be exempted 22/36 or .611 of the total concession applicable).

**No person shall benefit from the concession on more than one occasion.**

## **Exemptions on Tools of Trade**

Tools of Trade means tools, instruments and pieces of equipment normally used in the pursuit of the declared profession or trade of a returning national but does not include plant (building), machinery, and heavy duty vehicles.

A returning national may import free of Import duty, Excise Tax and Value Added Tax, tools of trade, instruments and pieces of equipment normally used in the pursuit of the declared profession or trade of the returning national. Tools of trade do not include plant, machinery and heavy duty vehicles.

The Comptroller of Customs shall determine the type and quantities of tools of trade in consultation with the returning national.

**No person shall benefit from the concession on more than one occasion.**

## **Forfeiture of Exemptions**

A returning national who has benefited from these exemptions and during the three year period immediately following his return to St. Lucia returns abroad and resides there for a continuous period exceeding three month, loses his or her privileges and is liable to pay all duties waived by virtue of the concession.

Cabinet may, in exceptional circumstances, waive the liability of a returning national to refund all duties in regard of the above.

## **The Process**

Preparation:

The returning national should make a list of all the items he intends to import into St. Lucia. The list should include the quantity and value of each item as far as possible.

He should also have legitimate corroborating documentation that would substantiate his claim that he qualifies for the concession as a returning national. Documentation such as Passports, Job letters, Social Security registration and the like would assist in this regard.

Arrival

On arrival in St. Lucia the returning national will be required to undertake an interview with Customs with regard to his claim for concession. At that interview he will be required to produce all evidence to justify his claims.

Based on the information provided, where Customs is satisfied that the national qualifies, an 'up front' security deposit will be held pending Customs examination of the goods outside the port. This deposit will not be necessary where the examination of the goods takes place within the port of arrival of the goods.

The security deposit payable would be equivalent to at least the final duties payable on the goods imported.

All expenses that accrue to the examination of goods outside the limits of a port will be borne by the returning national. That includes the providing of transportation for Customs personal and examination fees.

Where after examination by Customs and the subsequent finalization of the Customs Entry, the total duties payable is less than the deposit collected from the national, the difference will be refunded to the national. Where the deposit collected is less than the total duties payable, the national will pay the difference to the Comptroller of Customs.

A returning national will have to subscribe to a declaration with regard to the claim for concessions on the goods imported by him. False declarations are punishable under the provisions of the Customs Control and Management Act with fines and imprisonment or both.

#### *References*

*List of Conditional Duty Exemptions Para X;  
Value Added Tax Act No. 7 of 2012, Third Schedule Para 9-12;  
Cabinet Conclusion 434 of 5<sup>th</sup> August 2013.*

Living Room	Dining Room	Bedroom
<ul style="list-style-type: none"> <li>1 Couch</li> <li>2 Television Sets</li> <li>1 Video Recorder</li> <li>1 Component Set including Compact Disc Player</li> <li>3 Portable Radios/Tape recorders</li> <li>4 Telephones</li> <li>1 Telephone answering machine</li> <li>1 Video camera/camcorder</li> <li>1 Living room suite</li> <li>3 Lamps</li> </ul>	<ul style="list-style-type: none"> <li>1 Dining room set (table and chairs)</li> <li>1 Liquor trolley</li> <li>4 End tables</li> <li>1 Coffee table</li> <li>1 Curio display cabinet</li> </ul>	<ul style="list-style-type: none"> <li>4 Beds/mattresses</li> <li>4 Dressers</li> <li>4 Chest of drawers</li> <li>4 Bedside tables</li> <li>8 Bedroom chairs</li> <li>4 Wardrobes</li> <li>4 Lamps for bedside tables</li> <li>4 Lamps for dressers</li> <li>1 Sofa bed</li> <li>1 Baby crib</li> <li>1 Play pen</li> <li>4 Clothes hampers</li> <li>2 Shelf units (bathroom)</li> <li>2 Bathroom scales</li> </ul>
Kitchen	Other	
<ul style="list-style-type: none"> <li>1 Microwave oven</li> <li>1 Stove (gas or electric)</li> <li>1 Dishwasher</li> <li>1 Refrigerator</li> <li>1 Washing machine</li> <li>1 Dryer</li> <li>1 Kitchen table</li> <li>6 Stools/chairs</li> <li>1 Deep fridge/freezer</li> <li>Kitchen ladder (step ladder)</li> <li>Kitchen cabinets</li> <li>Pots and pans</li> <li>Electric kettle</li> <li>Stove top kettle</li> <li>Cutlery</li> <li>Chinaware</li> <li>Crystal</li> <li>1 Electric can opener</li> <li>1 Kitchen scale</li> <li>1 Electric knife</li> <li>1 Electric juicer</li> <li>1 Electric kitchen saw</li> <li>1 Toaster</li> <li>1 Toaster oven</li> <li>1 Pressure cooker</li> <li>1 Blender</li> <li>1 Food processor</li> <li>1 Coffee maker</li> <li>1 Percolator</li> <li>1 Canister set</li> <li>2 Canister sets</li> <li>1 Hot plate</li> <li>Other small electrical appliances for domestic use</li> </ul>	<ul style="list-style-type: none"> <li>1 Patio set</li> <li>6 Verandah chairs</li> <li>4 Lounge chairs</li> <li>4 Wall clocks</li> <li>2 Ironing boards</li> <li>1 Sewing machine</li> <li>Surge protectors</li> <li>2 Desks</li> <li>2 Chairs</li> <li>4 Book cases</li> <li>1 Typewriter and stand</li> <li>1 Safes</li> <li>2 Personal computers and computer stands</li> <li>2 Printers and printer stands</li> <li>2 Recliners</li> <li>1 Fax machine</li> <li>1 Lawn mower</li> <li>1 Generator</li> <li>1 Barbeque grill</li> <li>1 water pump</li> <li>1 Ladder</li> </ul> <p data-bbox="1010 814 1385 1176"><i>Reasonable Quantity:</i> Exercise equipment for home use Garden tools Household repair tools Weed wacker(eater) Carpets and carpet under layer Drapes Blinds Household linen Musical instruments</p> <ul style="list-style-type: none"> <li>1 Floor polishes</li> <li>2 Vacuum cleaners</li> <li>6 Fans</li> <li>6 Mirrors</li> <li>6 Rugs</li> <li>All Wall paintings</li> <li>2 Chandelier</li> <li>1 High chair</li> <li>2 Rocking chairs</li> <li>1 Aquarium</li> <li>2 Clothes iron</li> <li>1 Hair dryer (with hood)</li> <li>2 Blow dryers (hand held)</li> <li>1 Water tank</li> <li>1 Laptop computer</li> </ul>	

