

Used Goods

Treatment of used goods including used motor vehicles.

Guidelines and General Information

1. Where used goods are sold for export to Jamaica and the sale meets all of the requirements set out in Paragraph 3 of the schedule to the Customs Act (Transaction Value) the price actually paid or payable for the goods should be used as the basis for determining the value for duty.

In circumstances where:

- a) As part of an arrangement separate from the contract of sale the goods are reconditioned, refurbished, modernized, or otherwise improved prior to their importation into the country and,
 - b) The imported goods whether purchased new or used are subject to use prior to their importation into Jamaica.
2. In both situations there is a change in the condition of the goods brought about by the deliberate action of the buyer prior to importation. As a result they would not be considered to be the goods originally sold to the buyer.
 3. In a situation where the goods have been reconditioned, refurbished, modernized or otherwise improved after a sale, but prior to importation the value for duty should be based on the aggregate of the following:
 - a) The price actually paid or payable for the goods adjusted in accordance with the provision of Paragraph 8 and 9 where applicable and
 - b) An amount equal to the total costs or charges and expenses incurred by the buyer for such work including labour costs.

Used Auto Parts

In order for the transaction value method to be applied to the importation of used auto parts the following conditions must be met:

1. The seller must invoice the goods. The importer, when clearing the goods, must submit this invoice.
2. The goods must be described in detail on the seller's invoice giving the following information where appropriate:

Make, model, identifying numbers (VIN, engine number, chassis number, etc.), cc rating, type (whether diesel or petrol), automatic or standard.