



JAMAICA CUSTOMS

ADMINISTRATIVE POLICIES AND PROCEDURES ON CUSTOMS VALUATION

Preamble

In determining value or the acceptability of a declared value for customs duty purposes the Jamaica Customs Department must be guided by the provisions of the Customs Act, Customs Regulations and the principles of the WTO Agreement on Customs Valuation. This requires some degree of interpretation of the aforementioned authorities. This document, the Jamaica Customs Administrative Policies and Procedures on Customs Valuation, outlines the department's interpretation of the laws, rules and regulations governing the determination of customs values and the standard operating procedures for value determination and declaration.

Customs Valuation Policy Documents:

Commission and Brokerage

Earlier Transactions

Free of Charge Goods

Interest Charge

Motor Vehicles and Motorized Equipment

Package Deals and Lot Values

Related Party Transactions

Royalties and License Fees

Transportation and Associated Costs

Used Goods

Warranty Charges