

Customs Taxes

Customs Duty

Levy/tax charged on imported goods at the following rates:

0-5% Capital Equipment and Raw Materials

15% Intermediate Goods

25% Finished Goods

Customs Duty is charged on the Customs Value (CIF).

Import VAT

Collected on behalf of the VAT Division and taxed on imported goods that attract VAT

VAT is charged on the Taxable Value i.e. Customs Value + Customs Duty (+Excise Duty, where applicable) at the rate of 16%

Carbon Emmission Surtax

This is charged on all motor vehicles being imported as well as those visiting and transiting. It is an annual charge for those vehicles already in the country based on the engine capacity of the vehicle as shown below;

Engine Capacity in Cubic Centimeters	Surtax Rate
1500cc and below	50,000.00
Between 1501cc and 2000cc	100,000.00
Between 2001cc and 3000cc	150,000.00
3001cc and above	200,000.00