

LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.
 - (b) This Rule will not apply to goods which are produced for export to third countries.
 - (c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:
- when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.
- (b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

LIST OF CONDITIONAL DUTY EXEMPTIONS

I - FOR INDUSTRY, AGRICULTURE, FISHERIES, FORESTRY AND MINING

- A Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.
- B Building material for first installation or extension of industrial enterprises as approved by the Competent Authority.

II - FOR PURPOSES CONNECTED WITH TOURISM

- (i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
- (iii) Equipment for use in sports and recreational activities as approved by the Competent Authority;
- (iv) Motor cars and public transport-type passenger motor vehicles including coaches and mini-buses for use as approved by the Competent Authority;

III - FOR SHIPPING

- (i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Competent Authority;
- (ii) Navigation aids.

IV - FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

- (i) Aircraft, component parts, accessories, instruments, grounds and technical equipment and motor vehicles for aircraft services and operations including air clubs, as are approved;
- (ii) Fuel and lubricants for approved aircraft services and operations.

V - FOR EDUCATIONAL AND CULTURAL PURPOSES

- (i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes, including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment and supplies for sports, as approved by the Competent Authority;
- (iv) Academic robes admitted as such by the Competent Authority.

VI - FOR HEALTH

- (i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;
- (iv) Other goods catering to the needs of the mentally or physically handicapped and admitted as such by the Competent Authority;
- (v) Tools of trade for the disabled, admitted by the Competent Authority;
- (vi) Ambulances.

VII - FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

- (i) Goods including motor vehicles, imported by or for the use of:
 - (a) the Central Government; or
 - (b) any municipality, local government authority or other public body or institution approved by the Competent Authority;
 - (c) persons including public and contract officers approved by the Competent Authority.

- (ii) Goods imported under special bilateral arrangements, as approved by the Competent Authority -
 - (a) Goods imported by or for the use of the Head of State;
 - (b) Goods imported for the use of the Prime Minister.

VIII - FOR MILITARY FORCES

- (i) Goods imported by or for use of the military forces;
- (ii) Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Competent Authority.

IX - FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

- (i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;
- (ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of a Member State.

X - FOR THE MOVEMENT OF PERSONS

- (i) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Competent Authority may allow;

- (ii) Souvenirs and Gifts Imported by a Passenger;
- (iii) Personal effects, not being merchandise, of citizens of the importing Member State or persons ordinarily domiciled abroad.

XI - FOR OTHER APPROVED PURPOSES

1. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Competent Authority.
2. Amateur radio equipment for use by holders of valid licences granted by the Competent Authority, to keep, install, erect or use on amateur wireless transmitter.
3. Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.
4. Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority.
5. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable.
6. Advertising material having no commercial value.
7. Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad.

Provided that the articles are not imported or stocked for purposes of trade.

8. Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority.
9. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of a Member State where the Competent Authority is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials and equipment shall be exempt from import duties of customs.

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.

10. All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by the Competent Authority.
11. Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Competent Authority.
12. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.
13. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Competent Authority.

14. Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority.
15. Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Competent Authority.
16. Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards.
17. Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority.
18. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority.
19. Goods imported by or for the use of Workers' Organisations, as approved by the Competent Authority.
20. Clothing donated for the use of indigent school children, as approved by the Competent Authority.
21. Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority
22. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.

23. Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority.
24. For Energy Conservation
 - (i) Apparatus/machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy;
 - (ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Competent Authority.

PART I
LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
ex 07.05	Lettuce
0706.10.10	Carrots
0707.00.10	Cucumbers
0708.10.10	Pigeon peas
0708.10.20	Blackeye peas
0708.20.10	String beans
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)
0709.30.00	Aubergines (<i>egg-plants</i>)
0709.60.90	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
ex 0710.22.90	Other string beans, frozen
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.33.10	Red kidney beans
0714.10.00	Manioc (cassava)

HEADING NO.	DESCRIPTION OF GOODS
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot
0714.90.20	Dasheens
0714.90.30	Eddoes
0714.90.40	Tannias
0714.90.50	Yams
ex 08.01	Coconuts
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh
ex 0804.30.00	Pineapples, fresh
ex 0804.40.00	Avocados, fresh
ex 0804.50.00	Guavas, mangoes and mangosteens, fresh
ex 0805.10.00	Oranges, fresh
0805.20.10	Ugli fruit
0805.20.20	Ortaniques
0805.40.00	Grapefruit including pomelos
0805.50.00	Lemons and limes
0807.11.00	Watermelons
0807.19.10	Cantaloupes
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
0810.90.30	Passion fruit

HEADING NO.	DESCRIPTION OF GOODS
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.20.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00. 00	Cloves (whole fruit, cloves and stems)
0908.10. 00	Nutmeg
0908.20. 00	Mace
0910.10.00	Ginger
0910.30.00	Turmeric (curcuma)
0910.99.10	Thyme
0910.99.20	Bay leaves
1006.10.00	Rice in the husk (paddy or rough)
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot starch
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra
1212.90.30	Sugar cane

HEADING NO.	DESCRIPTION OF GOODS
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
1701.11.00	Cane sugar
1701.12.00	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.12.30	Orange juice, other, concentrated, not frozen
2009.21.30	Grapefruit (including pomelo) juice, concentrated
2102.30.00	Prepared baking powders
ex 2306.50.00	Oil cake of coconut or copra
2309.90.30	Prepared complete poultry feed

HEADING NO.	DESCRIPTION OF GOODS
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
2523.29.10	Building cement (grey)
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
ex 2710.19.80	Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
ex 2833.22.00	Sulphates of aluminium

HEADING NO.	DESCRIPTION OF GOODS
2904.10.10	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex 32.09	Enamels
ex 32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty
3301.12.00	Orange oil
3301.19.10	Grapefruit oil
3301.19.20	Lime oil

HEADING NO.	DESCRIPTION OF GOODS
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
ex 3820.00.10	Anti-freezing preparations
ex 39.17	PVC pipes
ex 3917.32.10	Electrical conduits and other piping, of PVC
ex 3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	"Camel-back" strips for retreading rubber tyres
4008.00.00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.11.00	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded tyres of a kind used on buses or lorries
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated

HEADING NO.	DESCRIPTION OF GOODS
4403.10.90 ex 44.03	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives Other wood in the rough, of tropical species
ex 44.03	Other wood in the rough, of other non-coniferous species
4404.10.10 44.06	Split poles, piles, pickets, stakes and sticks, of wood Railway or tramway sleepers (cross-ties) of wood
4407.29.20	Greenheart
4407.29.30	Mora
4409.29.20	Greenheart
4409.29.40	Mora
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210.30.00	Electrolytically plated or coated with zinc:
7210.30.10	Of a thickness of less than 3 mm, corrugated Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm Plated or coated with aluminium:
7210.61.00	Plated or coated with aluminium-zinc alloys:
7210.61.10	Of a thickness of less than 3 mm, corrugated

HEADING NO.	DESCRIPTION OF GOODS
7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated
7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Of a thickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
7212.60.00	Clad:
7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
7314.20.10	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
ex 7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20.00	Cored wire of base metal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.23.10	Oil filters for internal combustion engines

HEADING NO.	DESCRIPTION OF GOODS
8421.23.20	Petrol filters for internal combustion engines
9021.21.00	Artificial teeth
9603.40.10	Paint brushes
ex 96.07	Slide fasteners