



QUICK GUIDE (IMPORT ENTRY STEPS)

As an importer, you will need to first determine if duty is payable on your goods before they enter the Cayman Islands. All goods coming into the Cayman Islands are subject to customs clearance and customs duties unless specifically exempted or waived. To account for the entry of your goods, please follow the steps below to obtain the relevant import permits and authorisation (if the goods are subject to control) from the relevant Government Departments:

Step 1. Register to obtain a Trader Identification Number (TIN)

Before importing commercial goods into the Cayman Islands, as a business or an individual, you will need to register to obtain a Trader Identification Number (TIN) issued by the Cayman Islands Customs and Border Control (CBC) Service for an import/export account. This import/export account is free of charge and can usually be obtained in a short period of time. You may feel comfortable preparing your own release and accounting documentation and transacting business directly with CBC or you may authorize a Customs Broker to act as your agent to transact business. It is important to remember that you are ultimately responsible for the accounting documentation, payment of duties and taxes, and subsequent corrections such as re-determination of classification, origin and valuation even if you use the services of a Customs broker.

To register for a TIN or to appoint an agent:

- Call the CBC Help CENTER at 1(345) 949-4579; or
- Visit the CBC Trader Registration Online (COLS)

Step 2. Determine whether the goods you intend to import are subject to any permits, restrictions or regulations

Many goods are subject to the requirements of other government departments and agencies and may require permits, certificates, and/or inspection. CBC is responsible for administering the legislated import requirements on behalf of other government departments.

It should be noted that more than one government department may have a role to play in the requirements and regulations pertaining to the importation of certain goods; it is therefore beneficial to contact any that may play a role.

You will need to determine whether or not the goods you want to import are subject to regulations, restrictions, permits or other requirements.



Step 3. Import Documentation

All goods imported into the Cayman Islands have to pass through CBC procedures and the correct declarations have to be made to Customs. When making a declaration, the person must accept the responsibilities under the law for the accuracy of the given information, authenticity of the documents being provided and the observance of all the obligations necessary under the declared procedures.

Step 4. Import Entry Submission

The entry must be submitted electronically by the Importer of the goods concerned or by his duly authorized agent (who may be asked to produce documentary evidence that he is so authorized).

Based on the submitted entry details:

- The **Rate of Duty** will be determined; and
- The **Duty Payable** will be accessed.

Step 5. Inspection of Goods

When the appropriate entry has been submitted to CBC and checked and accepted by the assigned officer, and the duty (if any) paid, CBC has the right to require the goods to be opened for physical inspection to ensure amongst other things that they have been correctly declared, contain no **prohibited or restricted articles**, and correctly invoiced.

Additional Fees

- **Package Tax:** As explained in Section 51 of the Customs and Border Control Act, rates are laid down in Schedule 3 to the Act, and are applicable only to goods arriving by air.
- **Warehouse Fees:** Rates are applicable only to goods arriving by air, and are laid down in the Government Warehouse Regulations. Fees and storage charges are based on the time goods remain in the warehouse after the seven-day clearance period has expired.
- **Environmental Impact Fees** (Public Health Law sec.57)



There shall be charged, collected and paid through Customs at the time of import a special Environmental Impact Fee of:

CI\$250.00 - Motor Vehicles (other than a motor cycle) imported into the Islands

CI\$75.00 - Motor cycles imported into the Islands

CI\$5.00 - Lead-Acid Batteries imported into the Islands (when imported separately)

CI\$2.00 – Tires for motor vehicle imported into the Islands (when imported separately)

For further information on Imports, please contact: CBC.OnlineSupport@gov.ky