

**JAMAICA CUSTOMS AGENCY  
MYERS WHARF, NEWPORT EAST  
KINGSTON 15**

July 16, 2013

**Circular # 52**

**PROCEDURE FOR CHARITIES ACT**

1. The Commissioner of Customs/Deputy Commissioner – Operations receives the Approved Charitable Organisation Certificate (ACO) from the Tax Administration of Jamaica (TAJ)
2. The Commissioner/Deputy Commissioner forwards the ACO to the Collector's Registry
3. The Registry Clerk affixes a cc# to the ACO
4. The Collector forwards the ACO to his/her respective Director
5. The Directors forwards the ACO to his/her respective Manager
6. A Charities Register is to be established at each Unit
7. The Manager enters the information into the Charities Register
  - The Charities Register includes information such as:
    - a. The Collector of Customs' Number (cc#)
    - b. The name of the authorized charity organization/person
    - c. The effective date of the ACO
    - d. The expiration date of the ACO
    - e. The Date of Report of the shipment
    - f. The Bill of Lading Number or Airway Bill Number
    - g. The name of Vessel/Aircraft
    - h. The number and description of the packages
    - i. The Cost, Insurance & Freight (CIF)
    - j. The amount payable by 'duty heads'
    - k. The total amount payable
    - l. The amount waived by 'duty heads'
    - m. The total amount waived
8. The Director collates and forwards the information stated in the Charities Register to the respective Collector and the Director - Executive Services, along with his/her monthly report by the fourth (4<sup>th</sup>) working day of the following month
9. The Director - Executive Services collates and submits this information to the Ministry of Finance & Planning (MOF&P)

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Kindly note that a Special Declaration is to be signed by the person authorized to sign on behalf of the ACO. Please see wording of Special Declaration:

**SPECIAL DECLARATION**

We hereby declare that we are an authorized Charitable Organisation and that the goods entered herein are imported for free distribution to..... and that these items are exempt from the payment of Import Duty/GCT as per Section 5 Subsection (2) of the Customs Act and Part 11 Group 9 of the GCT Act.

We further declare that the items will not be sold or otherwise disposed of without the approval of the Commissioner of Customs and Commissioner of GCT.



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Major (Ret'd) Richard Reese  
Commissioner of Customs