# **GUIDELINES FOR RETURNING NATIONALS – JANUARY, 2007**

# Definition of Returning National

A Returning National is defined as a Barbadian citizen by birth, descent, registration or naturalisation who is at least 50 years of age and who is returning to Barbados to resettle after a period of at least ten (10) years abroad. All persons applying for Returning National status must satisfy the authorities of having lived in Barbados for at least 183 days in a calendar year, prior to migrating. Where the applicant has not yet attained the age of 50 years, consideration may be given to his/her particular case in extenuating circumstances.

It should be noted that Barbadian nationals deported for criminal activities do not qualify under the Returning Nationals Programme.

# Proof of Citizenship

Returning Nationals are required to provide proof of their Barbadian nationality, either by the production of a Barbados passport, a birth certificate or certificate of citizenship accompanied by a photo identification card, such as a driver's licence. Foreign passports with Barbados indicated therein as place of birth will not be accepted as proof of Barbadian citizenship unless accompanied by one of the above-mentioned documents.

Persons eligible for citizenship by descent and who meet the required residency requirement are not processed under the Returning Nationals Programme until they have formally applied for citizenship and the relevant documentation from the Immigration Department indicating that they have made such an application is produced. While the actual processing of the application for citizenship may take a number of months, this documentation generally attests to the fact that the individual is entitled to citizenship. On this basis, provision is made for the individual to be processed as a Returning National.

# Proof of Residence Overseas

Returning Nationals must also submit such documentary evidence as may substantiate permanent residence outside of Barbados for at least ten (10) years. *This period refers to the ten-year period immediately prior to the date of resettlement in Barbados.* The date of resettlement must be supported by the relevant Immigration Department entry stamp affixed to the passport. Entry stamps are affixed to the Immigration E/D cards where persons travel on expired Barbados passports, birth certificates or other approved travel documents. In these cases, that portion of the E/D card with the stamp affixed must be produced to substantiate the date of resettlement.

It is recommended that Returning Nationals submit copies of filed income tax returns or proof of social security payments for the qualifying ten-year period to confirm that they were normally domiciled outside of Barbados for that period and therefore eligible for concessions under the Programme. Where such documentation might be unavailable, official letters of employment giving employment dates will be accepted. These letters must carry the name, address, telephone and fax numbers and e-mail address of the company, agency, or government department and must be signed and dated.

Other documentation such as diplomas and degrees along with letters from the educational or vocational institutions showing dates of study will be accepted.

Former self-employed persons, housewives or individuals who are unable to provide proof of residence abroad for at least ten years are allowed to furnish an affidavit to this end. The affidavit, a specimen of which is attached, may also be produced as proof of the 183-day period of residence in Barbados prior to emigrating. The affidavit should be prepared in Barbados by either an attorney-at-law or a Justice of the Peace (J.P.), but it must be signed by a J.P.

Documentation submitted must clearly link the Returning National to permanent residence abroad for at least ten years immediately prior to the date of resettlement in Barbados.

# Concessions Granted

On satisfying the criteria relating to citizenship and residence overseas, Returning Nationals qualify for the duty free concessions in respect of the following:

- i) importation of one motor vehicle per household (the vehicle must be imported from a country outside the Caribbean Community (CARICOM) unless the returning national is relocating from a country within CARICOM;
- ii) importation of household effects whether used or new.

# Conditions for the Granting of Concessions

Returning Nationals are required to meet the following conditions in order to be entitled to concessions granted under the Programme:

- i) they must provide bona fide proof that they have retired or have resigned from their jobs overseas;
- ii) they must provide proof that they are actually returning to take up residence in Barbados;
- iii) they must reside in Barbados for a period not less that one hundred and eighty-three (183) days annually, for <u>three consecutive years</u> and present proof of this each year to the Ministry of Finance and Economic Affairs;

iv) they must retain their vehicles for a period of three years following the grant of the concession and must report each year to the Ministry of Finance and Economic Affairs to provide proof from the Licensing Department that the vehicle is still registered in their name; insurance documents in respect of the vehicle must also be provided. <u>Failure to satisfy these requirements will result in the total duties and taxes waived becoming payable or the vehicle's seizure by the Comptroller of Customs.</u>

# Clearance of Personal Effects

Returning Nationals must present themselves either to the Facilitation Unit for Returning Nationals (FURN) in the Ministry of Foreign Affairs and Foreign Trade, or to the Customs Department with the relevant documentation for the clearance of their personal and household effects.

Where the Customs Department considers that the documentation is inadequate to prove eligibility for the Programme, the Returning National is referred to the FURN, which will seek to assist in clarifying the situation. On the production of the relevant documentation, a letter indicating eligibility is given to the Returning National for presentation to the Customs Department.

<u>Returning Nationals are permitted a period of three months before and three</u> <u>months after the date of arrival in the country to import (not purchase) their</u> <u>personal and household effects, whether used or new, under the Programme.</u> The Comptroller of Customs shall retain his discretionary power in respect of household and personal effects imported outside the three month period. Applications for extension to this period must be made in writing to the Comptroller of Customs before the expiration of said period. Extensions are not automatic and are based on the merits of the particular case.

The clearance of personal and household effects (and vehicles) on behalf of persons who qualify as Returning Nationals, but have not yet entered the country, may only be facilitated by the posting of a bond for the total amount of the duties and taxes assessed. The bond can be arranged with any commercial bank but must include the payment of stamp duty at the rate of one-quarter of one per cent of the assessed duties and taxes. (A bond for assessed duties of BDS\$100,000 will carry a stamp duty of BDS\$250.) The bond is released when the Returning National has presented the necessary documentation attesting to eligibility under the Programme.

# **Clearance of Motor Vehicles**

All requests for the importation of motor vehicles free of duties and taxes under the Returning Nationals Programme must be submitted to the Ministry of Finance and Economic Affairs for approval. Persons qualifying for Returning National status are allowed to import their vehicles three months prior to resettling permanently. In such cases the Returning National must take out a bond with the Comptroller of Customs to cover the duty liability, in the event that he/she does not resettle within the stipulated period. A grace period of three months has also been granted for the importation of vehicles following resettlement.

In cases where Returning Nationals need to have the importation of their vehicle facilitated by a local dealership, proof must be provided to the Ministry of Finance that the <u>vehicle was ordered and paid for in their adoptive country</u>. Copies of the transfer documents must be submitted to verify that funds for the purchase did not originate from Barbados.

Vehicles purchased after the date of resettlement do not qualify for exemption of duties and taxes.

Returning Nationals who designate agents to act on their behalf should inform the Comptroller of Customs of this in writing and have conferred on the agent the power of attorney.

# Used/Reconditioned Vehicles

Following amendment of the regulations governing the importation of used or reconditioned cars, used or reconditioned cars could not be imported into Barbados if they were older than four (4) years and/or if they had an odometer reading over 50,000 kilometres (31,250 miles).

However importation by Returning Nationals of vehicles older than four (4) years or with odometer readings exceeding 50,000 kms. is allowed, provided the Returning National submits proof that he/she owned the vehicle for at least four (4) years prior to importation.

Where the vehicle has been owned by the Returning National for less than four (4) years it must conform to current regulations, i.e. it must be less than four (4) years old and have an odometer reading of less than 50,000 kms.

However where the Returning National's vehicle does not qualify under the foregoing rules, the Returning National <u>must</u> obtain permission for importation from the Ministry of Finance and Economic Affairs <u>prior to</u> shipping that vehicle.

# **General Information**

The Barbados Port Authority's policy is to waive excess storage charges on the personal and household effects and vehicles of Returning Nationals. The excess storage charge is normally applied from the ninth working day after the landing or unstuffing of the container. Returning Nationals are however encouraged to

have their documents processed as quickly as possible to avoid any complications in this regard.

Returning Nationals are advised to confirm with shipping agents that the payment made for shipping effects covers all local port and other administrative charges. In an effort to appear competitive, some shipping agents do not always include local port charges in their quotations.

Returning Nationals are also reminded that vehicles or other goods or appliances may not be purchased duty-free in Barbados under the Returning Nationals Programme.

Building materials are not provided for under the Returning Nationals Programme.

Returning Nationals who wish to import tools of trade are advised to first submit a list of the equipment in question for approval by the Customs Department. Vehicles are not categorised as tools of trade.

Appointments Monday – Friday 9:00 a.m. – 12:30 p.m.

Telephone Enquiries - 8:15 a.m.- 4:30 p.m. Tel. - (246) 431-2200

> *Fax: - (246) 429-6652 E-mail: barbados@foreign.gov.bb*

# PERSONAL AND HOUSEHOLD EFFECTS ALLOWANCES FOR DUTY FREE IMPORTATION

#### QUANTITY DESCRIPTION

Couch

#### LIVING ROOM

- 1
- **Television Sets**
- Video Recorders
- 3 3 1 3 4 Video Recorders Components Set including Compact Disc Player Portable Radios/Tape Recorders Telephones Telephone Answering Machine Video Camera/Camcorder Living Room Suite

- 1
- 1
- 1
- 2 Whatnot 3
  - Lamps

### **DINING ROOM**

- Dining Room Set (Table and Chairs) Liquor Trolley End Tables 1
- 1
- 4
- 1 Coffee Table
- Curio Display Cabinet Sideboard/Buffet 1
- 1

# KITCHEN

2	Microwave Oven
1	Stove (Gas or Electric)
1	Refrigerator
1	Dish Washer
1	Washing Machine
1	Dryer
1	Kitchen Table
6	Kitchen Stools/Chairs
1	Deep Freeze/Freezer
	Kitchen Cabinets
	Kitchen ladder (step ladder)
	Pots and Pans
	Electric Kettle
	Stove top kettle
	(Cutlery
	Chinaware
	Crystal
2	Electric Can Openers

- **Electric Juicer** 1
- 1 Electric Knife
- 1 Electric Kitchen Saw
- 2 Toasters
- 1 Toaster Oven
- Pressure Cooker 1 Blender
- 1 1
- Food Processor Coffee Maker
- 1 Percolator 1
- **Canister Sets**
- 2 2 Hot Plates
  - Other small electrical appliances for domestic use

### **BEDROOM**

- King-size, Queen-size or Double Beds or; Single Beds Dressers 4
- 8
- Chest of Drawers
- 4 4 8 **Bedside Tables**
- **Bedroom Chairs**
- 4 Wardrobes
- 8 Lamps for Bedside Tables
- 6 Lamps for Dressers
- 1 Sofa Bed
- Baby Crib 1
- Play Pen 1

# **BATHROOM**

- 4 **Clothes Hampers**
- 2 2 Shelf Units (Bathroom)
- **Bathroom Scales**

## **OTHER**

- 1 Patio Set
- Verandah Chairs 6
- 4 Lounge Chairs
- 2 Nests of Tables
- 4 Wall Clocks
- 2 **Ironing Boards**
- 1 Sewing Machine Surge Protectors
- 2 Desks
- 2 Chairs
- 4 **Book Cases**
- 1 Typewriter and Stand
- 4 Filing Cabinets
- 1 Safe
- 2 Personal Computers and Computer Stands
- 2 Printers and Printer Stands
- 2 Recliners
- 1 Fax Machine
- 1 Lawn Mower

- 1 Generator
- 1 Barbecue Grill
- 2 2 Water Pumps
- Ladders

### Reasonable

### Quantity

- (Exercise equipment for use at home (Garden Tools
- (Household Repair Tools
- Weedwacker
- 1 High Chair
- 2 **Rocking Chairs**
- 1 Aquarium
- 2 Clothes Irons
- 1 Hair Dryer (with hood)
- 2 Blow Dryers (hand-held)
- Water Tank 1

### Reasonable

Quantity	(Carpets and Carpet Underlayer
	(Drapes
	(Blinds
1	Floor Polisher
2	Vacuum Cleaners
6	Fans (Ceiling or Standing)
6	Mirrors
6	Rugs
All	Wall Paintings
2	Chandeliers
4	Hassocks

### Reasonable

Quantity	Household Linen
1	Laptop Computer

### Reasonable

Quantity	Musical Instruments
1	Entertainment Unit
4	Air-Conditioning Units

Quantity	Household Linen
1	Satellite Dish

Items not listed will also be allowed in free of all duties and taxes, provided that, in the opinion of the Comptroller of Customs, the type and quantities of the items are such as would indicate that they are intended for personal and not commercial use.

# **SPECIMEN**

## BARBADOS

## **AFFIDAVIT**

I, **SARA DOE**, Retired Mechanical Engineer of 346 Breadfruit Lane, Newton Terrace, in the Parish of Christ Church **MAKE OATH AND SAY** as follows:

1. I am fifty-five years old and was born in Barbados on November 8, 1950 and am the holder of a Barbados Passport No. 123456 issued to me by the Barbados Consulate General in Toronto, Canada on June 14, 2003.

2. I left Barbados on October 30, 1954 and emigrated to Canada where I studied and qualified as a Mechanical Engineer. For several years, I worked at numerous engineering firms and my last employer prior to my retirement in Canada in 2004 was The Global Engineering Firm, Toronto, Canada.

3. I currently receive a pension from the Canada Pension Office, Toronto, M1L 28B, Canada. I have decided to return to Barbados permanently and reside here for the rest of my life. I arrived in Barbados from Toronto, Canada on December 3, 2005.

4. My possessions, which consist of clothing, furniture and a Honda Civic motor car, were shipped from Toronto, Canada and arrived in Barbados on December 6, 2005. 5. The above personal effects and motor car will be for my sole use and benefit. I make this Affidavit for the purpose of establishing that I am a citizen of Barbados who lived overseas on a continuous basis (except for short vacations to Barbados) for over fifty-one years and have now finally returned to the country of my birth to live permanently.

# SWORN TO by the Deponent the said SARA DOE

this day of 200

Before me:

Joe Blow Justice of the Peace

Ministry of Foreign Affairs and Foreign Trade of Barbados