



VISION STATEMENT

Our vision is to be a world class Customs Administration recognized for our administrative and operational efficiency.

MISSION STATEMENT

Our mission is to expedite and facilitate legitimate trade and travel, while collecting and protecting Government revenue, safeguarding the health, security and economic viability of our Nation and continuously providing high quality services to all persons.

CORE VALUES

Integrity
Accountability
Transparency
Professionalism

IMPORTANT NOTICE

The Customs and Excise Department wishes to advise the public of the following requirements arising from the Budgetary Proposals and Financial Statement 2026.

With effect from April 1, 2026, the following Customs Procedure Codes (CPCs) have been implemented/extended to facilitate specific measures:

1. Courier and Postal Shipments for Personal Use

- *CPC 942*
This code applies to goods imported via courier or postal services for personal use, with a Free on Board (FOB) value between \$150.01 and \$199.99.

These goods will be duty free; however, Value Added Tax (VAT) will be applicable.

2. Community Resilience Programme

- *CPC 935*
Waiver of Import Duty and VAT on the purchase and installation of generators and transfer switches for residential properties.

3. Excise Tax and VAT

- *CPC 936*
Applies to the Excise Duty and VAT holiday on electric and hybrid vehicles.

Important Reminder – De Minimis Exemption

The de minimis threshold for duty and tax-free importation has been increased from BDS \$60 to \$150 free-on-board.

The public is reminded that for the purposes of the de minimis exemption, “goods” do not include the following items, regardless of value:



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- *Alcoholic beverages*
- *Cannabis products*
- *Vaping products*
- *Cigars*
- *Cigarettes*
- *Manufactured tobacco*

Accordingly, these items do not qualify for duty-free treatment under the stated threshold and will be subject to the applicable duties and taxes.

All importers, brokers, and other stakeholders are advised to ensure that the appropriate CPCs are applied to avoid delays in processing and to remain compliant with the updated procedures.

The Customs and Excise Department thanks you for your cooperation.