CUSTOMS AND EXCISE DEPARTMENT

NOTICE TO CUSTOMS BROKERS, COURIER OPERATORS, SHIPPING AGENTS AND OTHER STAKEHOLDERS

SUBJECT: TREATMENT OF FREIGHT ON NON-COMMERCIAL SHIPMENTS

The Customs and Excise Department advises that, for qualifying non-commercial shipments landed in Barbados on or after 14 September 2026, freight will no longer be included in the value used for the calculation of duties and taxes.

For the purposes of this treatment, a non-commercial shipment means:

Goods imported by an individual, in occasional quantities, for the private or household use of that individual or as a bona fide gift, where the nature, quantity, frequency, value and surrounding circumstances do not indicate importation for resale, business use, manufacture, professional activity, distribution to third parties or any other commercial purpose.

Stakeholders should note that the description of a shipment as “personal” or “personal effects” does not, by itself, qualify it for non-commercial treatment. The nature, quantity, frequency, value and surrounding circumstances of the importation will be considered in determining whether the shipment qualifies.

Declaration of Freight Remains Mandatory

The exclusion of freight from the calculation of duties and taxes does not remove the requirement for freight and all other costs associated with the shipment to be fully and accurately declared.

Customs brokers, courier operators, shipping agents and other declarants must therefore continue to declare all freight, insurance, transportation, handling and other associated costs in full on the relevant waybill and in supporting documentation uploaded to ASYCUDA World.

Freight and all other associated costs must continue to be fully and accurately declared on waybills and supporting documentation, even though freight will not be included in the calculation of duties and taxes for qualifying non-commercial shipments. This information remains necessary for Customs statistical, compliance, reporting and risk-management purposes.

Goods imported for resale, business use, manufacture, professional activity, distribution to third parties or any other commercial purpose do not qualify for this treatment and will continue to be assessed in accordance with the applicable customs valuation requirements for commercial importations.

For the avoidance of doubt, eligibility for this treatment will be determined by the date the goods are landed in Barbados. Non-commercial shipments landed before 14 September 2026 will be assessed in accordance with the treatment applicable at the date of landing.

The Department thanks all stakeholders for their continued cooperation and compliance.

Natasha S. Morgan
Deputy Comptroller of Customs (Ag.)
for Comptroller of Customs