INFORMATION ON CHARITABLE DONATIONS UNDER THE CHARITIES ACT 2013

The process of registering Charities under Jamaica’s Charities Act, commenced officially on 24th December 2013. Based on the provisions of the Act, charitable donations can now be more easily sent to recipients in Jamaica, once they have been officially registered as a charitable organization. These charitable organizations, on receipt of their Registration Certificates, are entitled to relief from Customs Duties, General Consumption Tax, Special Consumption Tax and Additional Stamp Duty on donations that are sent from overseas.

In order to facilitate your donations, please take a minute to note the following information:

- All entities seeking to receive donations from overseas, as a charitable organization, must be registered as a charitable organization under the Charities Act. Applications should be submitted to:

  The Department of Co-operatives & Friendly Societies
  2 Musgrave Avenue
  Kingston 10, Jamaica
  Tel. (876) 978-1946/927-6572/Email: dcfs@cwjamaica.com/Website: www.dcfsjamaica.org

- Duly registered charitable organizations are entitled to relief of Customs Duties, General Consumption Tax, Special Consumption Tax and Additional Stamp Duty on general cargo. They will however be required to pay the Environmental Levy and Customs Administrations fee (CAF) on general cargo.

- For shipments to multiple beneficiaries, each beneficiary must be registered and named on the shipping documents;

- All charitable organizations should present the approved Charitable Organization Certificate and a valid Tax Compliance Certificate to the Collector of Customs for processing in order to receive duty free privileges from the Jamaica Customs Agency.

Special Note

- Schools are beneficiaries of educational material under the Second Schedule and sportswear under the Third Schedule of the Customs Act;

- Churches which receive donations are required to be registered under the Charities Act;

- Approved Charitable organizations are subject to post audits from both the Jamaica Customs Agency and Tax Administration Jamaica from time to time.