Haiti - Import Tariffs

Includes information on average tariff rates and types that U.S. firms should be aware of when exporting to the market.

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The government updated Haiti's customs regulations in 1987. Since then, the government has issued several official decrees modifying the level of customs duties on virtually all products. The most significant decree was issued in March 1995 and effectively lowered all customs duties on a temporary basis until comprehensive new regulations could be promulgated. This decree is still in effect.

In March of 2017, Haiti announced its intention to renegotiate its tariff rates in an effort to make the country compliant with CARICOM regulations. The proposal is still under consideration.

Imported commodities are subject to payment of customs duties and other taxes. The value of imported goods, based upon either the "Free on Board" (FOB) or "Cost, Insurance Freight" (CIF) valuations, is converted into Haitian gourdes at the prevailing daily rate, prior to the application of duties and taxes. All duties and taxes are payable to the Haitian Customs Administration. Most duties do not exceed 15 percent. Any cargo vessel (sea, air, or land) en route to Haiti -- loaded or unloaded -- must be presented to customs. A bill of lading, in four original copies, signed by the captain, must be presented to Customs upon arrival.

Customs valuation is based on:

1. Cost of the goods
    a. Original invoice from the country of origin

b. If customs does not accept the invoice, the Blue Book value will be used to set the price. This is usually the case for cars, trucks, and other vehicles.

2. Insurance cost: varies according to insurance company; customs generally accepts the cost.

Freight cost, including port charges, varies according to shipping company; customs generally accepts the cost.

Verification of CIF value procedure:

1. The first control occurs during the customs clearance process. It includes an examination of presented documents and, if needed, an inspection of the goods.
2. The second control occurs after customs clears the goods. During the second control, the value of goods is verified; invoice prices are checked during this part of the control process.

The Haitian Central Bank collects the duties for goods imported into Port-au-Prince. For goods shipped elsewhere in Haiti, duties are collected through the National Credit Bank (BNC). Customs formalities can take from 24 to 48 hours if all forms are in order. Some importers complain that the customs clearance process is too lengthy and can result in detrimental delays.

Import Taxes

Verification fee: The charge for inspection is five percent of the CIF. The government waives the fee for goods in transit, storage, or temporary entry regimes and for goods used for diplomatic missions and the import of personal effects.

Value-Added Tax (French acronym TCA): The 10 percent TCA is a general tax on local sale of goods, supply of services, and imports. It is applied to the CIF value in addition to the customs duty, inspection fee, and excise duties. The TCA is calculated at each stage of production, distribution, or import. Products that are exempt from this tax include: petroleum products; newspapers, books, magazines, and paper used for school materials; local agricultural products; agricultural, livestock breeding, and fishing inputs; inputs used to manufacture medicines sold in pharmacies; agricultural, fishing, and livestock breeding machinery and equipment; and legal services. Goods entering the country under the transit, storage, or temporary entry regimes, including those to be used in processing and assembly industries produced solely for export, are exempt.

Contribution to Management Funds for Territorial Collectives (CFGDCT): The CFGDCT is applied at the rate of two percent on all imports, except petroleum products, pharmaceuticals, parcel posts, some food products, agricultural inputs, and paper.

Excise Tax: A 10 percent fee is levied on imported cars of 2200 cubic centimeters or more; 90 percent of CIF on gasoline; 40 percent of CIF on diesel oil; 30 percent of CIF on kerosene; two percent of CIF on fuel oil; two percent of CIF on lubricants; and three percent of CIF on aviation fuel.

Other Tariffs

In general, tariff rates are low for raw materials and unprocessed goods and are higher for semi-finished and finished goods.

New and used automobiles, buses, trucks, and vans are subject to a 5 to 20 percent registration tax. This tax applies to the customs value. A five percent tax is applied to vehicles valued at less than HTG 35,000 (~$550). A 20 percent tax is applied on vehicles valued over HTG 75,000 (~$1,200). A 5 percent tax is applied to trucks that weigh less than two tons and minibuses with a capacity not exceeding 24 passengers. Tax exemption applies if capacity accommodates more than 24 passengers. A 10 percent tax is levied on imported used vehicles.

There are additional taxes on new cars, ranging from 5 to 20 percent and from 5 to 30 percent for used vehicle imports, used passenger transportation vehicles, and used trucks. New passenger transportation vehicles that accommodate more than 25 passengers and new trucks over two tons are exempt. Transit and storage duties are imposed on the import of goods entering under the relevant tax regimes. The highest transit duty is five gourdes per parcel or per 100 kg of net weight. Customs storage duties are two percent of the customs value per month of storage. In addition, shipping lines in Haiti have begun to charge clients who are unable to unload their goods within 17 days demurrage fees. An experienced expediter may help move goods more quickly and, therefore, potentially avoid onerous demurrage charges.

The following goods do not have a duty (not all products are listed):

- Powdered milk
- Certain bones and horn-cores
- Malt (not roasted)
- Hops
- Straw and pellets of unprepared cereals
- Seeds, spores, and fruit
- Certain sowing plants and parts of plants (other than garden seeds) used in perfumery, medicine, or pharmacology
- Certain types of fodder
- Certain resins and fats for industrial use
- Vegetables saps and extracts
- Linseed oil
- Crude glycerol
- Animal oils and fats (in specific forms)
- Yeast
- Denatured ethyl alcohol of any type
- Some protein materials and their vegetable saps and extracts
- Fisheries products
- Live animals
- Rubber
- Ores, slag, and ash
- Organic chemicals
- Pharmaceutical products
- Silk
- Fertilizers
- Tin and articles thereof
- Knitted or crocheted fabrics
- Vegetable plaiting materials
- Wool, fine or coarse animal hair
- Vegetable products

- Yarn and woven fabric
- Nickel and articles thereof
- Lead and articles thereof
- Impregnated, coated, covered, or laminated materials
- Other base metals, cements,
- Fabric and technical articles textiles
- Rail and tram locomotives, rolling stock and parts thereof, mechanical traffic signaling equipment

The following goods have a 15 percent duty (not all products are listed):

- Pork
- Sugars and confectionery
- Poultry, meat and offal
- Cotton
- Moss and lichen
- Carpets and other textile floor coverings
- Cut flowers
- Natural or cultured pearls, precious stones and similar articles
- Citrus fruit
- Jewelry and other articles
- Edible vegetables, plants, roots
- Manufactures of straw, and tubers (fresh, chilled, or frozen), other plaiting materials, basketwork, and wickerwork

Other products and duties:

- Rice: 3 percent
- Buckwheat: 15 percent
- Millet: 15 percent
- Canary Seed: 3 percent
- Sorghum and other products of the milling industry: 15 percent
- Certain edible products of animal origin: 20 percent

- Some types of grape must, cider, and vinegar: 15 percent
- Cigarettes: 15 percent
- Cigars: 10 percent

In addition to these duties, the government imposes an excise tax on a series of imported or locally produced goods, such as tobacco, alcohol, sugar, flour, aerated water, and some "luxury food products." Excise taxes may be either specific or value-added. Locally manufactured cigarette firms are required to pay 12 percent duty on product value.

Heavy agricultural and public works machinery are exempt from paying excise duties.

Haiti has World Trade Organization (WTO)-bound import duties on agricultural and non-agricultural products.
Tariffs on agricultural goods range from zero percent to 30 percent. WTO-bound tariffs on non-agricultural goods, such as hydraulic cement; gasoline for engines; naphtha and benzene; certain varnishes and paints; straw products; esparto or other plaiting materials; basketwork and wickerwork; certain precious metals and stones; imitation jewelry; coins; and camping trailers, range from zero to 58 percent.

Tariff preferences

Haiti does not grant tariff preferences to any country, but will grant them when provisions of the Caribbean Community (CARICOM) Treaty come into effect and when the Africa Caribbean, Pacific (ACP) – European Union Agreement is ratified by the Parliament. Firms that import machinery, spare parts, semi-finished products, or materials needed to promote the development of specific sectors within the economy are exempt from duties on imports.

Registered Non-Governmental Organizations (NGO) are exempt from customs duties on food products and non-commercial imports of medical materials and equipment; however, NGOs must first obtain certification from the Ministry of Economy and Finance and the Ministry of Planning. NGOs may also be exempt from duties and taxes on imported vehicles, with the exception of the inspection fees and CFGDCT.

Other duty free goods include:

- Educational materials and teaching materials
- Equipment and materials needed for national defense
- Traveler’s luggage
- Goods imported under diplomatic or consular privileges and covered by the Vienna Convention
- Furniture and objects imported when changing residence
- Correspondence courses and related teaching materials
- Agricultural equipment (this includes samples with no commercial value, tools, machinery, and re-imported goods that were temporarily exported)

The Haitian government signed a pre-shipment inspection agreement with Societe General de Surveillance (SGS) on May 5, 2003. Under this agreement, all imports with a value of at least $ 5,000, or an entire container (regardless of its value), must be inspected by the SGS before shipment to Haiti. SGS issues a verification certificate, which the importer submits to Customs. The inspection certificate, with the declared value and the document, is affixed to the other shipping documents.

Goods exempt from inspection by SGS:

- Precious stones and metal art
- Ammunition and arms other than for hunting and/or sporting purposes
- Explosives and pyrotechnical articles
- Live animals
- Scrap metal
- Newspapers and magazines
- Personal effects and used household articles (including used vehicles)
- Parcels
- Commercial samples
- Supplies for diplomatic or consular missions
- Supplies for United Nations organizations
- Machinery for international subcontracting enterprises
- Petroleum and petroleum products
- Donations by foreign governments or international organizations to charitable organizations.

The government does not generally restrict used/refurbished equipment imports. Two exceptions include imports of used clothing, furniture, bedding, shoes, and used cars (limited to one used car per person per year). See Prohibited & Restricted Imports section below for further discussion of the importation of used clothing. All used items are subject to the same import tax treatment as new items. However, used cars are subject to an additional tax of 10 percent of CIF.

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