

Cayman Islands

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Declaration for Unaccompanied Baggage form (from CBC)
- Customs Import Entry form (C5)
- Proof of residency (work permit or other means)
- Passport
- Detailed packing list with new items clearly separated and identified
- Bill of lading / air waybill — rated, with express release stating total freight cost from origin to destination
- Invoices for all new items (no handwritten notations permitted)

Specific Information

The 6-month clock starts on arrival, not work permit approval. This is an important distinction. 300% penalty for undeclared new items. The Customs Department inspects personal shipments on arrival and can charge a duty penalty of 300% on any items they determine were imported without proper declaration. This is strictly enforced. Movers must ensure the packing list clearly distinguishes new from used items.

2-year disposal restriction: Articles admitted duty-free must not be sold, hired, lent, or otherwise disposed of to other persons for at least 2 years. They must be re-exported at the end of the importer's stay if not consumed or used up.

6-month extension possible: If goods cannot be imported within the 6-month window, a written request for extension can be made to the Collector of Customs (PO Box 898, Grand Cayman KY1-1103, Tel: 345-949-4579).

Customs Online System (COLS): All declarations must be submitted through COLS within 7 days of arrival of goods.

Trader Identification Number (TIN): Required for import declarations. Free of charge and usually obtained quickly from CBC.

Storage and demurrage: Storage fees start on the 6th day after arrival. Demurrage charges start on the 15th day after arrival. Storage at the Port Authority is open/uncovered — LCL and FCL cannot be accommodated in the on-site warehouse during hurricane season (June-November).

Inland freight costs: Must be reflected on documentation regardless of origin.

Documents to destination agent 15 days prior: All documents must arrive to the destination agent 15 days prior to the shipment's arrival for diplomatic/privileged imports requiring Ministry of Foreign Affairs free entry.

Duties & Taxes

Duty-free conditions: Used personal and household effects are admitted duty-free if: the owner is entering the Cayman Islands to take up employment or residency for a period exceeding 12 months; the goods have been owned for at least 6 months prior to entry; and the goods are imported within 6 months of arrival.

New items are NEVER duty-free. Items purchased within the last 6 months must be clearly separated and identified on the packing list. Standard duty rate on new items is 22% of CIF value. Household goods and personal items in the lower-rate category typically range 0-10% depending on value.

Prohibited & Restricted Items

Prohibited Items

- All firearms, weapons, ammunition, explosives, knives, bows, catapults, and manually operated weapons — Prohibited without permit
- Narcotics and controlled drugs — Strictly prohibited
- Motorcycles with sidecars — Prohibited
- Animals from Asia, Africa, Central/South America, Cuba, Puerto Rico, Haiti, Dominican Republic — Prohibited
- Banned dog breeds (Malinois, Rottweiler, Tosa, Dogo Argentino, Fila, Shar-Pei, Pit Bull, Akita, Staffordshire Terriers, American Bulldog, Dogue de Bordeaux, all Mastiffs) — Prohibited
- Counterfeit goods — Prohibited
- Obscene material — Prohibited

Restricted / Dutiable Items

Duty-Free Traveller Allowances

Returning residents:

- CI\$500 per person (approximately USD 610) duty-free on personal and household goods
- 200 cigarettes or 250g tobacco (18+)
- 1 litre spirits, or 4 litres wine, or 1 case of beer not exceeding 8 litres (18+)
- Purchases exceeding CI\$500 are charged 22% duty
- Christmas period: the allowance may be temporarily increased to CI\$1,000

Minors under 18: May not import spirits, alcoholic beverages, or tobacco.

Restricted Items

- Alcohol: 2 litres allowed subject to duty; excess requires a liquor licence
- Tobacco: 200 cigarettes or 250g tobacco; excess incurs duty
- Radio or radar apparatus PERMIT REQUIRED — Relevant licence, permit, or certificate required
- Marine radio transmitting equipment (A.M. mode, 1605-4000 kHz) — Prohibited
- Firearms and weapons PERMIT REQUIRED — All firearms and weapons including ammunition, explosives, knives, bows, catapults prohibited without permit
- Animals PERMIT REQUIRED — Permit from Department of Agriculture required
- Plants PERMIT REQUIRED — Phytosanitary controls apply

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

Separate new from used items: The single most important packing instruction for the Cayman Islands. New items must be clearly identified on the packing list with invoices. The 300% penalty

for undeclared new items is real and enforced.

COLS declaration: Must be submitted within 7 days of goods arrival.

TIN: Obtain a Trader Identification Number from CBC before importing.

Document lead time: 15 days prior for diplomatic/privileged shipments requiring MFA free entry.

Hurricane season storage: Port Authority storage is open/uncovered. During June-November (hurricane season), warehouse facilities cannot accommodate LCL or FCL containers. Plan accordingly.

Routing / port of entry: George Town Harbour (Grand Cayman) for sea freight. Owen Roberts International Airport (Grand Cayman) for air freight. Cayman Brac and Little Cayman have smaller facilities. The Cayman Islands are located in the western Caribbean Sea, approximately 150 miles south of Cuba and 180 miles northwest of Jamaica.

No income tax or VAT: The Cayman Islands has no direct taxation (no income tax, no capital gains, no VAT). Customs duty is the primary source of government revenue. Standard rate is 22% on most consumer goods.

Currency: Cayman Islands dollar (KYD/CI\$), pegged to the US dollar at CI\$1.00 = USD 1.20 (or USD 1 = CI\$0.833). US dollars are widely accepted.

Regulatory Updates

- 2025: Cabinet approved amendments to the Customs and Border Control (Visas, Entry and Landing) Regulations (2025 Revision) for enhanced border security.
- Ongoing: COLS (Customs Online System) continues as the mandatory electronic declaration platform. TIN registration required for all importers.