



GOVERNMENT OF SAINT LUCIA
MINISTRY OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

**NOTICE
NO. 19 of 2025**

CUSTOMS NOTICE OF DECEMBER 31, 2025

**New Procedures and Requirements when Applying for Duty Waivers
(Concessions) on Hybrid and Sustainably Fueled Vehicles.**

The Customs & Excise Department wishes to inform the general public of the revised procedures and requirements for accessing concessions on **hybrid and sustainably fueled vehicles** with immediate effect.

Under Statutory Instrument No. 58 of 2015, a hybrid vehicle is defined as: *A vehicle that uses two or more distinct forms of onboard energy, each of which can propel the vehicle.* Onboard energy includes an internal combustion engine (petrol or diesel), and an electric motor. This means that **both the engine and the electric motor must be capable of propelling the vehicle.**

Classification of Hybrid Vehicles

All imported motor vehicles that meet the above definition of a hybrid vehicle must be classified under HS headings 8703 or 8704 in accordance with the Harmonized System (HS) 2022 nomenclature.

Important Clarification – ‘Mild’ Hybrid Vehicles

The public is advised that **‘mild’ hybrid vehicles do NOT qualify as hybrid vehicles** under Statutory Instrument No. 58 of 2015. Although ‘mild’ hybrid vehicles may have a small electric motor, and/or a battery system, these components **do not propel the vehicle.** Instead, the motors only assist certain functions (such as start-stop systems or engine efficiency).

As a result:

- 1. 'Mild' hybrid vehicles are not considered hybrid vehicles for Customs purposes, and**
- 2. 'Mild' hybrid vehicles do not qualify for the reduced import duty and excise tax concession applicable to hybrid vehicles unless authorized by the Department of Energy per public policy.**

Importers seeking 'Hybrid and Sustainably Fueled Vehicles' concessions must obtain approval from the Department of Infrastructure, Port Services and Energy, which is the authority responsible for determining whether a vehicle qualifies for the concession. The Customs Concessions Officers shall process Form 19.01 only where it has been duly approved and signed by the Department of Infrastructure, Port Services and Energy. No approvals or endorsements for Hybrid and Sustainably Fueled Vehicles concessions will be granted by the Customs Department in the absence of such authorization.

Importers are further informed that vehicles of the 'mild hybrid' type that were ordered **prior** to January 1st, 2026 will have the concessionary import duty and excise tax rates applied only on submission of documentary evidence showing the date of the order which must be uploaded to the ASYCUDA platform using the attached document code 105.

Acceptable forms of documentary evidence include:

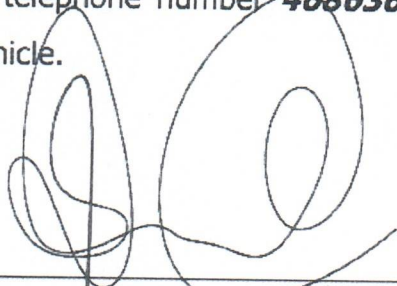
1. Purchase orders issued by local vendors;
2. Financial approval or confirmation correspondence from a recognized financial institution; and
3. For direct, self-financed orders, invoices or receipts evidencing initial payment, including wire-transfer details.

A quotation or pro forma invoice does **NOT** constitute an order.

The Customs Department reserves the right, on a case-by-case basis, to request additional documentation to verify the date of the transaction.

The Customs Procedure Code (CPC) to be used for clearing mild hybrid vehicles is **4200 151**

Members of the public who require further information are encouraged to contact the Customs & Excise Department via email helpdesk@customs.gov.lc and the Department of Infrastructure, Port Services and Energy via email cepuo@govt.lc or telephone number **4686363 or 4686361** for guidance before importing a vehicle.

A handwritten signature in black ink, consisting of several loops and a vertical line, positioned above a horizontal line.

Sherman T. G. Emmanuel (Mr.)
COMPTROLLER OF CUSTOMS