



CUSTOMS & EXCISE
DIVISION
MINISTRY OF FINANCE



FAQs

frequently
asked
questions



FAQ? Frequently asked QUESTIONS

What is the Role of the CUSTOMS & EXCISE DIVISION?

The Customs & Excise Division is a division of the Ministry of Finance. Its role is:

REVENUE COLLECTION AND PROTECTION

We implement national, regional and international policy, the aim of which is to raise revenue and combat any associated fraud.

THE CORRECT APPLICATION OF TRADE POLICY

We apply and monitor compliance with trade related rules and agreements in order to facilitate legitimate trade.

PROTECTING OUR PHYSICAL BORDERS, SOCIETY AND THE ENVIRONMENT

We combat Smuggling; enforce Health, Standards and Environmental Policy and Laws.

COLLECT AND DISSEMINATE ACCURATE TRADE RELATED INFORMATION AND STATISTICS

We are required by law to provide this information to the Central Statistical Office for compilation, analysis and publication of Trade Data.

COMPLIANCE IS ACHIEVED WHEN THE FOLLOWING LAWS ARE ENFORCED EFFICIENTLY, PROFESSIONALLY AND WITH INTEGRITY:

Customs Act	Chap. 78:01
Value Added Tax	Chap. 75:06
Anti- Dumping and Countervailing Duties	Chap. 78:05
Excise General Provisions Act	Chap. 78:50
Liquor Licenses	Chap. 84:10
Brewery	Chap. 87:52
Spirit and Spirit Compounds	Chap. 87:54
Registration of Clubs	Chap. 21:01
Petroleum Tax	Chap. 75:04
Free Zones Act	Chap. 81:07

What is a Tariff?

A **tariff** is a tax levied on imports and/or exports. The **Common External Tariff (CET) of CARICOM** is based on the **Harmonized Commodity Description and Coding System (HS)**, an internationally standardized system of names and numbers developed and maintained by the World Customs Organization (WCO) for classifying traded products. The **CET provides the Rates of Duty for all goods imported into Caricom Member states and is published as the First Schedule of the Customs Act, Chap. 78.01.**

Where can I get a Tariff?

The First Schedule of the Customs Act, Chap. 78.01 can be obtained from the Government Printery for a nominal fee. A copy is also available on the website of the Office of the Attorney General of Trinidad and Tobago and on the Customs website at www.customs.gov.tt.

What are Personal Effects?

Personal Effects are defined as Articles (New and Used) which a traveller may reasonably require for his or her personal use during the journey. These exclude:

- **Household Items**
- **Foodstuff (Including Meats, Fruits and Vegetables)**
- **Gifts**
- **Alcohol**
- **Tobacco**
- **Commercial Items, etc.**

Where can I get general information on Customs?

General information can be obtained by visiting the Customs website at www.customs.gov.tt.

FAQ? Frequently Asked QUESTIONS



How can I send a package from Queen's Wharf to a family member or friend in a CARICOM country?

1. Prepare your package with the name and address of the recipient clearly displayed on the outside.
2. Take the package to the Customs & Excise Office situated on the Queen's Wharf. This office is located on the eastern side of the Tobago Terminal.
3. The Customs & Excise Officer will complete the Form for the export of the package, in duplicate. You will be required to provide proof of identification to verify the name of the exporter.
4. The Customs & Excise Officer will ask you to declare the contents of the package and record a short summary of your declaration on the Form for Export. At this stage it is possible that the officer may request that you open the package in order to verify its contents.
5. You will then be given the original of the Form to present to the Master of the vessel that will provide transport for your package to your friend or family member together with your package.

3.



How can I clear a personal package sent by a family member or friend from a Caricom country at Queen's Wharf?

1. The friend or the family member must inform you of the arrival of the package and the name of the transporting vessel. On the date of arrival of the vessel you should go to the Customs Office at Queen's Wharf.
2. You declare to the Customs & Excise Officer your official picture ID required for proof, the number of packages and the name of the vessel on which the goods arrived.
3. The Customs & Excise Officer shall verify the accuracy of your declaration against the manifest of the said vessel.
4. Upon satisfaction, the Customs & Excise Officer will give written permission for the Master of the vessel to release the package to you to present at the examination area.
5. The Customs & Excise Officer will examine the contents of your package. If this package contains any dutiable items, a Customs document will be prepared, providing the details of the tax liability which you are to submit to the cashier for payment.
6. After payment, the Cashier will provide you with an official receipt which you will present to the Examination Officer for verification of payment.
7. Upon presentation of proof of payment of all taxes due to the State, the Examination Officer will give you a document authorizing delivery of the goods.
8. You will present this document to the Customs & Excise Guard at the exit of the Wharf who verifies your package against your delivery document.
9. Once the guard finds no discrepancies, he gives clearance for you to exit the Wharf.

4.

How can I clear a barrel from the port?

In carrying out this activity, one has to be mindful that different organizations play significant roles in the process and they are separate and apart from the Customs & Excise Division.

SHIPPING AGENTS - Firstly, the shipping agents are responsible for transporting the barrel from the foreign country to Trinidad & Tobago. As such, they will inform you that the barrel has arrived in the country and they will furnish you with two (2) documents for presentation to the Customs & Excise Division, a Bill of Lading and a Bill of Sight.

The Bill of Sight is basically a document with the name and address of the owner of the packages/barrel/s, the quantity of packages/barrels, the name of the vessel on which the packages/barrel/s were imported and a declaration by the owner that the contents of the barrel described on it are true and correct.

The Bill of Lading gives title of ownership of the barrel. In the event that the person with the title cannot go to clear the barrel through Customs, he or she must give a signed letter of authorization to the person chosen to complete the task together with a copy of a picture form of Identification; (i.e. Passport, Driver's Permit, official ID card). The shipping agent may apply charges/fees for this service.

THE PORT - Secondly, the recipient of the barrel has to take the Bill of Lading to the Port's Barrel Shed 10, where the attending Port clerks will search for the location of the barrel. The barrel will be processed by the Port Authority and all fees due to the Port for example, handling fee, rent, etc. must be paid. The Port staff will then submit to Customs the Bill of Sight together with the Delivery Note, Location Slip and the Port Receipt showing that all Port fees have been paid. You then proceed to the Port waiting area to be informed by the PA system to proceed to the Customs Examination Area (CEA).

The Port staff will then bring the barrel to the CEA and you will proceed to the CEA when called.

THE CUSTOMS & EXCISE DIVISION - At this stage, the Customs & Excise Officer will request that you produce:

1. **An official picture Identification Card or**
2. **A Letter authorizing you to transact business on behalf of the owner with a copy of the picture Identification Card of the owner and your picture Identification Card**

The officer will then ask you to declare the articles you have imported in the barrel. You will be requested to open the barrel so that your declaration can be verified and a value applied.

Original receipts should be provided to the Officer to assist in assessing the value of the goods. In the absence of original receipts, the Customs Officer will assess a value based on the value of identical or similar goods in accordance with the Sixth Schedule of the Customs Act, Chap. 78.01

The assessed value is then recorded on the Bill of Sight and you will be informed of the duties and taxes that are due to the State, if any.

The Customs Officer will complete the **None Trade Duty Entry (NTDE)** or **Free Entry (NTFE)** where applicable and give this document to the cashier together with the Bill of Sight and the other Port documents.

The Customs cashier will call your name on the public address system and you join the line to effect payment of duties where this is necessary.

Lastly, when all duties and taxes have been paid to the State, the Cashier will give you the delivery receipt and the original NTDE or NTFE. You will take the documents to the delivery area and present them to the Port's personnel who would proceed to deliver the barrel out of the shed and into your possession.

It is important to know that the Port Authority opens the Shed at 7:00am and closes the Shed at 4:00pm with a lunch hour closing time of 11:00am to 12:00noon.

As a returning resident, how do I proceed with regards to my household, personal and other effects?

See information booklet provided or go to the Customs website.

If I have a small business and I need to export what I have produced, how do I proceed?

Customs documentation is required for any commercial export on an aircraft or vessel. These are prepared by a licensed Customs Broker or Clerk and presented to Customs for processing prior to the day of actual export.

On the actual day of export, you and your Customs Clerk or Broker will ensure that the goods are delivered to the port of export and the documents submitted to the Customs (Shipping) Officer who will verify the declaration and authorize the shipment. Upon satisfaction, the Officer will allow the goods to be loaded on board the vessel/aircraft.

Why do I have to get a license to import a refrigerator or refrigeration equipment?

A licence is required by law and is necessary in order to confirm that the gas in the refrigerator does not contain any ozone depleting substances as these can be harmful to the environment. The licence can be obtained from the Ministry of Trade and Industry.

Can I import anything into Trinidad & Tobago or are there restrictions?

There are restrictions and prohibitions on certain items. **Section 45 of the Customs Act, Chapter 78:01** contains a comprehensive list of items that are prohibited to be imported. The subsidiary legislation, the Prohibition (Carriage Coastwise, Importation and Exportation) Order, issued under Section 44 of the Customs Act, Chap 78.01 also provides a list of all goods, the carriage coastwise, importation or exportation of which is prohibited or restricted.

Some examples are:

- ***Certain Coins – i.e. no base or counterfeit coins of any country. Neither any foreign coin that is prohibited by law to be imported into Trinidad and Tobago.***
- ***Any items that contain Camouflage patterns***
- ***Arms and ammunition, except with the written permission of the Commissioner of Police***
- ***Indecent obscene prints***
- ***Toy guns which closely resemble a real firearm***
- ***All goods with trademark infringements under the Trade Description Act***

There are also restrictions on a number of items, for example, certain drugs such as antibiotics which require a permit from the Food and Drugs Division of the Ministry of Health, and fireworks which must be accompanied by permission from the Ministry of National Security.

What is the difference between a Customs Officer and a Customs Clerk?

A **Customs Officer** is employed by the State of Trinidad and Tobago and empowered by its laws, to carry out specific functions on behalf of the State.

A **Customs Clerk** can either be employed by a private organization or a Customs Brokerage Firm and is authorized to conduct business on behalf of the Importer.



CUSTOMS & EXCISE DIVISION

HEAD OFFICE

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www.customs.gov.tt