

**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS AND EXPORTERS**

**NO. 10 of 2012**

**SUBJECT: PROCEDURE FOR THE HANDLING OF SHIPS SPARES FOR VESSELS IMPORTED FOR TEMPORARY USE IN THE ENERGY SECTOR**

Importers are reminded of the amendment to Schedule 2 of the Value Added Tax Act, Chapter 75:06 as stated in Circulars Nos. 39 and 44 of 2011 which advised of the removal of Vat on the following items:

“43. Equipment to be used in the energy sector:

- (a) drilling rigs;
- (b) drill ships;
- (c) pipelay vessels and barges;
- (d) anchor handling tugs in excess of 35 meters in length;
- (e) geophysical survey vessels
- (f) heavy lift installation crane barges
- (g) oil skimming vessels
- (h) rig and platform supply vessels in excess of 60 meters in length;
- (i) vessels used in bunkering in excess of 65,000 barrels [7,500 G.T.W.(Gross Ton Weight)];
- (j) floating dry dock in excess of 1000 DWT for repair of anchor handling tugs and platform supply vessels”.

In light of the above, Importers are advised that the following procedures are applicable for the importation of ships spares for vessels imported for temporary use, that have been entered under IM5 (Temporary Import); free of VAT under Part 5 of the VAT Act and to be used in the energy sector.

- The Customs Declaration for trans-shipment e-C82 must include a C84 declaration signed by the person/company who holds the bond for the trans-shipment of ships spares for vessels that are imported for temporary use and must be allowed by the Proper Officer.

- A sample of the C84 is as follows:  
“We hereby declare that the good(s) on the attached e-C82 are imported for use as ships spares on vessel ..... entered under IM5 (imported for temporary use) registration no .....and is exempt from VAT vide Legal Notice No. 202 of 2011. All ships spares will be transferred directly from the importing station to the exporting station and retained on the said vessel while working in Trinidad and Tobago”.
- On receipt of a package containing ships spares, the receiving Officer ensures that a copy of the IM5 e-C82 (importation of the vessel for temporary use) is attached to the transshipment document, prepares an advice note for transmission to the Officer in Charge of the exporting station and releases the sealed package.
- The Officer at the Import station communicates with the exporting station informing of the release of the sealed package and the expected time of arrival of said package.
- The sealed package must be delivered immediately and by the most direct route, to the export station with the seal in tact.
- The Officer at the exporting station receives the sealed package and performs an examination in order to verify that the items are correct as declared on the e-C82.
- In cases where the contents of the packages do not agree with the Customs Declaration the duties and taxes shall be assessed and collected or the matter referred to Preventive for investigation.

Comptroller of Customs & Excise  
Dated: 19/10/2012