

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS

NOTICE NO. 10 OF 2016

**SUBJECT: DUTY AND TAX RELIEF ON MOTOR VEHICLES FOR
RETURNING NATIONALS.**

The attention of all Importers is drawn to the Value Added Tax Act (Amendment to Schedule 2) Order, 2016, published as **Legal Notice No. 17 dated 29th January, 2016.**

It is to be noted that item 7B of the Value Added Tax Act Chapter 75:06 has been repealed with effect from 1st February, 2016.

The effect of this removal is that a returning national of Trinidad and Tobago, who after residing abroad for a continuous period of not less than five years, upon returning to reside permanently in Trinidad and Tobago, imports a motor vehicle will **not** be entitled to relief from the payment of Value Added Tax (VAT).

The Duty and Tax relief applicable with effect from 1st February 2016 on the importation of motor vehicles entered by returning nationals are as follows:

Name of Tax	Relief	Authority	Description of Motor Vehicle
Customs Duty	100%	Sections 45A (1) and (2) of the Customs Act, Chapter 78:01 as amended by Section 15 (a) (i) and (ii) of Act 2 of 2013	Left Hand and Right Hand Drive Motor Vehicles and Motorcycles
Motor Vehicle Tax	100%	Vide Part II,1 (a) and (ab) of the Fourth Schedule, Appendix A of the Motor Vehicles and Road Traffic Act, Chapter 48:50 as amended by Section 8 (ii) of Act 2 of 2013	Class1of Part I of Appendix A of the Fourth Schedule of the Motor Vehicles and Road Traffic Act, Chapter 48:50
Value Added Tax (VAT)	<u>NO RELIEF</u>	Legal Notice No. 17 of 2016	

A Returning National shall be entitled to the above Duty and Tax reliefs on the import of one (1) motor vehicle only, and officers are advised that under the Motor Vehicles and Road Traffic Act, Chapter 48:50 a “motorcycle” means a “motor vehicle” with less than four wheels and the weight of which unladen does not exceed 365 kgs.

Circular No. 17 of 2013 is hereby revoked and the C84 declaration to be made by the returning national upon importation of a motor vehicle, should now read:-

I hereby claim relief from Customs Duty on motor vehicle bearing Vin/Chassis #imported into Trinidad and Tobago by me, under Section 45A (1) and (2) of the Customs Act, Chapter 78:01as amended by Act 2 of 2013 and relief from Motor Vehicles Tax vide Part II, 1 (a) and (ab) of the Fourth Schedule, Appendix A, of the Motor Vehicles and Road Traffic Act, Chapter 48:50 as amended by said Act 2 of 2013.

I am a citizen/national of Trinidad and Tobago, Passport #datedand I am the registered owner of the within mentioned motor vehicle and I intend taking up permanent residence in Trinidad and Tobago after having resided abroad for a continuous period ofyears prior to my return. I further declare that the motor vehicle is intended for my personal use and not for sale, transfer, rental or exchange.

Importers are to be guided accordingly.

Comptroller of Customs & Excise (Ag.)
Custom House, Port of Spain
Dated: 28/04/2016