

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS

NO. 13 OF 2016

SUBJECT: IMPLEMENTATION OF THE PROCEDURES FOR THE REMISSION/REFUND OF CUSTOMS DUTY FOR MOTOR VEHICLES ENTERED FOR THE PERIOD APRIL 8TH, 2016 TO MAY 23RD, 2016.

Reference is made to Legal Notice No.71 of 2016 which sets out a moratorium to the owners of motor vehicles affected by an increase of Motor Vehicle Tax and Customs Duty as set out in Legal Notice Nos. 47 and 48 of 2016.

Importers are advised that the Customs and Excise Division will only process the applications for refunds of Customs Duty while applications for the refund of VAT and Motor Vehicle Tax are to be made to the Ministry of Finance.

The following are the procedures to be implemented for the Remission/Refund of Customs Duty.

Remission

Provisions will be made within the CBCS to have Remissions granted upon the motor vehicle being entered.

Refund

Only **one** application should be made for a refund in respect of the **same** motor vehicle.

The application process set out in this document is to be adopted in this case **only** and is not to be considered a replacement for the existing process of applying for refunds.

1). Applications for a refund of Customs Duty by the owner of an affected motor vehicle must be:

- (I) Submitted on the attached application form
- (II) Submitted in triplicate (3 copies)
- (III) Registered at the Registry Department before submitting to the Refunds Desk – Central Services

2). Applications for a refund of Customs Duty must be submitted within a period of two years of examination.

3). Applications for a refund of Customs Duty must be submitted together with the following:

- (I) Original eC82 from the Import Station
- (II) The Officer recording the examination must make a declaration that:
“No refund has been claimed and none has been issued”.

4). Applications for a refund of Customs Duty must be submitted together with documentary evidence showing proof of ownership as follows:

- (I) In the case of a foreign used car dealer, who **has not yet sold** affected vehicles, **a bill of lading in favour of the applicant** is required;

- (II) In the case of a foreign used vehicle purchased from a foreign used car dealer, **a certified copy from the Licensing Department in the name of the applicant** is required.
- (III) In the case of a foreign used vehicle imported by a person, **a certified copy from the Licensing Department in the name of the importer**, is required.
- (IV) In the case of a new vehicle, **a certified copy from the Licensing Department in the name of the owner**, is required.

5). Applications for a refund of Customs Duty must be submitted together with an Adjustment Entry Form C&E Adj.1 (in triplicate), duly certified by the Proper Officer.

Applications submitted will be investigated and only valid claims will be processed.

Importers are to be guided accordingly.

Comptroller of Customs & Excise (Ag.)

Custom House

Port of Spain

Dated: 17/05/2016

TRINIDAD AND TOBAGO

APPLICATION FOR REFUND OF DUTY

From: _____

To: *The Comptroller of Customs and Excise, Port-of-Spain.*

Date: _____ 20____

I/We declare that I/we have overpaid and do hereby apply for a refund of duty amounting to . _____ dollars and _____ cents in respect of (a) _____

Entered on entry No: _____ of _____ 20____,

Ex. _____ reported _____ 20____

Owner

(a) Insert particulars of the packages, quantity and value of goods.

LEGAL NOTICE NO. 71

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 9(2) OF THE CUSTOMS ACT

THE REMISSION/REFUND OF CUSTOMS DUTY
(MOTOR VEHICLES) ORDER, 2016

1. This Order may be cited as the Remission/Refund of Customs ^{Citation}
Duty (Motor Vehicles) Order, 2016.

2. A remittance of customs duty shall be immediately applied to the ^{Remission of}
owner of a motor vehicle (who has entered or shall enter a motor vehicle ^{Customs Duty}
between 8th April, 2016 and 23rd May, 2016 at the rate of customs duty
specified in the First Column to the corresponding Tariff Heading
Number of the motor vehicle specified in the Third Column of Schedule 1 ^{Schedule 1}
below) at the rate of customs duty specified in the Second Column to the
corresponding Tariff Heading Number of the motor vehicle specified in
the Third Column of Schedule 1 below and subject to the customs value
determined by the proper Officer in accordance with the Sixth Schedule
of the Customs Act.

3. A refund of customs duty may be paid to the owner of a motor ^{Refund of}
vehicle (who has entered that motor vehicle between 8th April, 2016 ^{customs duty}
and 23rd May, 2016 at the rate of customs duty specified in the First
Column to the corresponding Tariff Heading Number of the motor
vehicle specified in the Third Column of Schedule 2 below) at the rate of
customs duty specified in the Second Column to the corresponding
Tariff Heading Number of the motor vehicle specified in the ^{Schedule 2}
Third Column of Schedule 2 below and subject to:

- (a) an application being made in writing to the Comptroller of
Customs and Excise;
- (b) proof of ownership of the motor vehicle, to the satisfaction
of the Comptroller of Customs and Excise; and
- (c) the customs value determined by the proper Officer in
accordance with the Sixth Schedule of the Customs Act;

No remission
or refund to
be applied

to— 4. Notwithstanding paragraphs 2 and 3, no person shall be entitled

- (a) a remission and refund;
- (b) more than one remission; or
- (c) more than one refund,

of customs duty in respect of the same motor vehicle.

SCHEDULE 1

First Column (Rate of Customs Duty Entered)	Second Column (Rate of Customs Duty to be Remitted)	Third Column (Tariff Heading Number)
40%	20%	8703.23.50
40%	20%	8703.23.60
45%	22.5%	8703.24.90
40%	20%	8703.32.50
45%	22.5%	8703.33.90

SCHEDULE 2

First Column (Rate of Customs Duty Entered)	Second Column (Rate of Customs Duty to be Refunded)	Third Column (Tariff Heading Number)
60%	20%	8703.23.50
60%	20%	8703.23.60
67.5%	22.5%	8703.24.90
60%	20%	8703.32.50
67.5%	22.5%	8703.33.90

Commence-
ment

5. This Order is deemed to have come into effect on the 8th day of April, 2016.

Dated this 13th day of May, 2016.

L. RODRIGUEZ
Secretary to Cabinet