

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS AND EXPORTERS

NO 17 OF 2013

**PROCEDURE FOR DISPUTE RESOLUTION OF THE
CLASSIFICATION OF A GOOD.**

All Importers and Exporters are advised of the procedures regarding a dispute over the Classification of any good imported into Trinidad & Tobago.

When an Importer submits his Import Entry, Form *e*- C82, and the Examination Officer is in disagreement with the Tariff Sub-heading number proffered by the Declarant, the Examination Officer (Proper Officer) shall write up their examination on the appropriate section of the Import Entry, Form *e*-C82 and complete the examination record on the CBCS, in accordance with procedures and clearly stating the reason for recommended Tariff Sub-Heading.

The matter shall then be referred to the Officer-in-Charge/Supervisor of the Container Examination Station or Transit Shed.

In the instance where an agreement cannot be reached, the following steps shall be taken:

1. In accordance with Section 22 of the Customs Act, Chap. 78.01, the Importer shall deposit in the hands of the Comptroller the duty demanded by him, which shall be deemed and taken to be the proper duty payable.
2. The Examination Officer shall prepare the Post Entry to take account of the deposit required and validates the Post Entry.
3. The Post Entry shall be presented to the Importer for payment.
4. On payment of the deposit, and on the passing of a proper Import Entry, Form *e*-C82 for such goods by the importer, the Proper Officer shall cause delivery of the goods.
5. A sample of the goods may be taken and an identifying mark "Name of Importer and Registration Number and Date of the Import Entry" placed on the sample to ensure accountability and for future reference.
6. The Officer in Charge/Supervisor shall write up a referral of the matter on the Form C83 to the Tariff Classification Committee and provide the Importer with a certified copy of same.

7. The Importer shall complete the Application for Classification Re: Dispute Resolution and submit same with required supporting documents to the Tariff Classification Committee (TCC).
8. Within ninety (90) days of the submission of the Application for Classification to the TCC, the TCC shall meet to determine the correct classification of the said good.

Importers and exporters are to be guided accordingly.

Comptroller of Customs and Excise
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