

LEGAL NOTICE NO. 133

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

REGULATIONS

MADE BY THE PRESIDENT UNDER SECTION 263 OF THE CUSTOMS ACT

THE CUSTOMS (AMENDMENT) REGULATIONS, 2011

1. These Regulations may be cited as the Customs (Amendment) Citation Regulations, 2011.
2. In these Regulations, “the Regulations” means the Customs Interpretation Regulations.
3. The Regulations are amended by inserting after the words—

Regulations amended

 - (a) “C75”, the words “and e-C75”;
 - (b) “C76”, the words “and e-C76”; and
 - (c) “C82”, the words “and e-C82”,wherever they occur.
4. Regulation 3 of the Regulations is amended by inserting after the word “number” the words “or the letters e-C and a number”.

Regulation 3 amended
5. Regulation 31 of the Regulations is amended by inserting after subregulation (4), the following subregulations:

Regulation 31 amended

 - “ (5) A transaction user fee in respect of Customs Declaration (Import/Export) Form C82 and Form e-C82 shall be paid to the Comptroller—
 - (a) in the case of a commercial declaration, a fee of forty dollars; and
 - (b) for other goods declarations, a fee of ten dollars, with effect from 1st October, 2011.
 - (6) A commercial declaration is a declaration which is used to indicate to the Comptroller whether the transaction relates to goods that are imported, exported, to be transshipped or intransit, and the procedure to be applied to the goods.”.

Schedule
amended

6. Schedule I to the Regulations is amended—

(a) in the “List of Forms” by inserting—

- (i) after item “FORM C75. Declaration Regarding Goods of a Value Exceeding \$20,000.” the item “FORM e-C75. Declaration Regarding Goods of a Value Exceeding TT \$20,000.00”;
- (ii) after item “FORM C76. Declaration Regarding Goods of a Value Exceeding \$20,000.” the item “FORM e-C76. Declaration Regarding Goods of a Value Exceeding TT \$20,000.00”; and
- (iii) after item “FORM C82. Customs Declaration (Import/Export).” the item “FORM e-C82. Customs Declaration (Import/Export)”; and

(b) by inserting after—

- (i) “FORM C75”, the form “FORM e-C75”;
- (ii) “FORM C76”, the form “FORM e-C76”; and
- (iii) “FORM C82”, the form “FORM e-C82”,

as contained in the Schedule to these regulations.

“SCHEDULE



REPUBLIC OF TRINIDAD AND TOBAGO, CUSTOMS AND EXCISE DIVISION

FORM e-C75

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$20,000 (11)
TRANSACTION VALUE METHOD – SIXTH SCHEDULE, CHAP. 78:01

(Regulations 37, 212)

<p>1 NAME AND ADDRESS OF SELLER</p> <hr/> <p>2(a) NAME AND ADDRESS OF BUYER</p> <hr/> <p>2(b) NAME AND ADDRESS OF DECLARANT</p>	<p>FOR OFFICIAL USE</p>
<p>IMPORTANT NOTE By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.</p>	<p>3 Terms of delivery (INCOTERM)</p> <hr/> <p>4 Number and date of invoice</p> <hr/> <p>5 Number and date of contract</p>
<p>6 Number and date of any previous Customs decision concerning boxes 7 to 9</p>	<p>Enter X where applicable <input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>7 (a) Are the buyer and seller RELATED in the sense of Paragraph 1 (2) of the Sixth Schedule, Chap. 78:01? If 'NO', go to box 8. If 'YES', indicate as per (*) NOTES. (b) Did the relationship INFLUENCE the price of the imported goods? (c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Paragraph 3 (2) (b) of the Sixth Schedule, Chap. 78:01? If 'YES', give details</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer other than restrictions which: - are imposed or required by law or by the public authorities in Trinidad and Tobago; - limit the geographical area in which the goods may be resold; or - do not substantially affect the value of the goods? (b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued? Specify the nature of the restrictions, conditions or considerations as appropriate. If the value of conditions or considerations can be determined, indicate the amount in Box 11(b).</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>9 (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale? (b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? If 'YES' to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16.</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>(*) NOTES TO BOX 7 1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF: (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person, (g) together they directly or indirectly control a third person; or (h) they are members of the same family. 2. The fact that the buyer and the seller are related need not preclude the use of a transaction value.</p>	<p>10. I, the undersigned, declare that all particulars given in this document are true and complete. Signature Name Date Status of Signatory Telephone No.</p>

continued overleaf

Specifications of Customs Value		AMOUNT									
A. Basis of calculation	11.(a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)										
	(b) Indirect payments - see box 8(b)										
	(rate of exchange:										
	12. TOTAL A in NATIONAL CURRENCY (TT\$)										
B. Additions: Costs in National currency (TT\$) NOT INCLUDED in A above(*)	13. Costs incurred by the buyer:										
	(a) commissions, except buying commissions										
	(b) brokerage										
	(c) containers and packing										
	14. Goods and services supplied by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods: The values shown represent an apportionment where appropriate.										
	(a) materials, components, parts and similar items incorporated in the imported goods										
	(b) tools, dies, moulds and similar items used in the production of the imported goods										
	(c) materials consumed in the production of the imported goods										
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in Trinidad and Tobago and necessary for the production of the imported goods										
	15. Royalties and licence fees - see box 8(a)										
16. Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 8(b)											
17. Costs of delivery to Trinidad and Tobago (place of introduction)	(a) transport										
	(b) loading and handling charges										
	(c) insurance										
	18. TOTAL B										
C. Deductions Costs in National currency (TT\$) included in A above (*)	19. Costs of transport after arrival at place of introduction on importation										
	20. Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation										
	21. Other charges (specify)										
	22. Customs duties and taxes payable in Trinidad and Tobago by reason of the importation or sale of the goods										
	23. TOTAL C										
24. VALUE DECLARED (A + B - C)											
NOTES TO BOX 10 Declarations may be made by: (a) the actual importer if an individual; (b) a partner in the case of a partnership; (c) a director or the secretary in the case of an incorporated company; (d) any employee duly authorized in writing by one of the aforementioned persons.		(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item. <table border="1"> <thead> <tr> <th>Reference</th> <th>Amount</th> <th>Rate of exchange</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Reference	Amount	Rate of exchange						
Reference	Amount	Rate of exchange									



REPUBLIC OF TRINIDAD AND TOBAGO, CUSTOMS AND EXCISE DIVISION

FORM e-C/6

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$20,000 (TT)
 METHODS OTHER THAN TRANSACTION VALUE -- SIXTH SCHEDULE, CHAP. 78:01

(Regulations 3/, 212)

<p>1. NAME AND ADDRESS OF SELLER</p> <hr/> <p>2(a) NAME AND ADDRESS OF BUYER</p> <hr/> <p>2(b) NAME AND ADDRESS OF DECLARANT</p> <hr/> <p>IMPORTANT NOTE By signing and lodging this declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any documents produced in support. The declarant also accepts responsibility to supply any additional information or documentation necessary to establish the customs value of the goods.</p>	<p>FOR OFFICIAL USE</p> <hr/> <p>3. Number and date of invoice(s) or other documentary evidence identifying the imported goods</p> <hr/> <p>4. Terms of delivery (INCOTERM)</p> <hr/> <p>5. Date and number of any previous Customs decision concerning the Method of Valuation to be used. W/ dated Enter X where applicable (Only one box to be marked)</p> <p>6. The appropriate Method of Valuation applicable to the imported goods is:</p> <p>(a) The transaction value of identical goods (Method 2)</p> <p>(b) The transaction value of similar goods (Method 3)</p> <p>(c) Unit price at which the 'imported goods/identical goods/similar goods' are sold in the greatest aggregate quantity to unrelated persons at or about the time of importation of the goods to be valued (Method 4(a))</p> <p>(d) Unit price at which the 'imported goods/identical goods/similar goods' are sold to unrelated persons in the condition as imported at the earliest date after the importation of the goods to be valued (Method 4(b))</p> <p>(e) Unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to unrelated persons in Trinidad and Tobago (Method 4(c))</p> <p>(f) The computed value (Method 5)</p> <p>(g) The 'roll back' method (Method 6)</p> <p>7. Give reasons why the value cannot be determined under the provisions of any Method preceding the one applied in Box 6 and why the Method indicated in Box 6 can be used.</p> <hr/> <p>8. For Method 4(b) only: Give an estimate of the Customs value which will be determined within 90 days of importation.</p> <hr/> <p>9. Describe either the evidence (attached) to substantiate the declared Customs value or the evidence which will be submitted within 90 days of importation.</p> <hr/> <p>10. I, the undersigned, declare (the) all particulars given in this document are true and complete.</p> <p>Signature</p> <p>Date</p>
<p>10. I, the undersigned, declare (the) all particulars given in this document are true and complete.</p> <p>Signature</p> <p>Date</p>	<p>11. Status of signatory</p> <p>Name</p> <p>Telephone No.</p>

Delete as necessary

Overleaf overleaf

		Specifications of Customs Value	AMOUNT
Methods 2 or 3 only	A. Basis of Calculation	12. Transaction Value of Identical/Similar goods in currency of the country whose value was established	
		In National currency (TT\$) (Rate of exchange.....)	
	B. Deductions Quote below previous relevant Customs decision, if any. W: _____	13. (a) Quantity adjustments	
		(b) Commercial level adjustment	
		(c) Cost of transport to Trinidad & Tobago	
		(d) Loading and handling charges	
		(e) Cost of insurance	
	14. Sub Total B		
	C. Additions Quote below any previous Customs decision if any. W: _____	15. (a) Quantity adjustments	
		(b) Commercial level adjustment	
(c) Cost of transport to Trinidad & Tobago			
(d) Loading and handling charges			
(e) Cost of insurance			
16. Sub Total C			
	17. Value Declared (A - B + C)		
Method 4(a), 4(b) or 4(c) only	D. Basis of calculation	18. Unit price(s) at which the imported goods/identical goods/similar goods are sold to persons unrelated to the seller in the greatest aggregate quantity, at or about the time of importation of the goods being valued, in currency of the country of sale	
		In National currency (TT\$) (Rate of exchange.....)	
	E. Deductions Costs in national currency (TT\$) included in D above Quote below any previous Customs decision if any W: _____	19. (a) Commissions paid or to be paid	
		(b) Profit and general expenses	
		(c) Cost of transport from.....	
		(d) Cost of insurance	
		(e) Loading and handling charges	
		(f) Other transport costs	
		(g) Further processing costs	
		(h) Duties and taxes	
20. Sub Total E			
21. Value Declared (D - E)			
Methods 5 or 6 only	F. Basis of calculation	22. *Computed value/Value of the imported goods (in National currency (TT\$)). Quote previous relevant Customs decision, if any, accepting the Method used to calculate the value. W: _____	
	G. Additions Costs in national currency (TT\$) not included in F above	23. (a) Cost of transport to Trinidad & Tobago	
		(b) Loading and handling charges	
		(c) Cost of insurance	
	24. Sub Total G		
25. Value Declared (F + G)			

*Delete as necessary

REPUBLIC OF TRINIDAD AND TOBAGO Customs and Excise Division		CUSTOMS DECLARATION (Import/Export)		A. OFFICE OF DESTINATION / DISPATCH	
2. Exporter / Consignor No.		1. DECLARATION		Registration Number	
3. Importer / Consignee No.		3. Pages	4. Load List	5. Issue	
14. Declarant / Representative No.		6. Total Packages		7. Commercial Reference Number	
15. Country of Export		10. City, last com / first dest		11. Trading City	
15. Country of Origin		12. Value Details		13. C.A.P.	
16. Country of Destination		15. C.E. Code a) b) c)		17. U.D. Code a) b)	
18. Identity and nationality of active means of transport on arrival / export		19. Ctr		20. Delivery Terms	
21. Identity and nationality of active means of transport crossing the border		22. Currency and total amount invoiced		23. Exchange Rate	
24. Nature of transac.		25. Mode transport of border		26. Inland Mode of transport	
27. Place of Loading		28. Financial and Banking Data		Bank Code	
29. Port of Entry / Exit		30. Location of Goods		Terms of Payment	
31. Packages and description of goods		32. Item No.		33. Commodity Code	
Marks and numbers - Container No(s) - Number and kind		34. City, org. Code a) b)		35. Gross Mass (kg)	
Marks & Nos. Num & Type of packages		37. PRODUCTIONS		38. Net Mass (kg)	
Container No(s)		40. Transport Document		39. Quality	
Tariff Description		41. Supplementary Units		42. Item Value	
Commercial Description		43. V.M. code		44. Adjustment	
44. Add. Info/ Documents produced/ Certificates and authorizations		45. License No.		46. Customs Value	
47. Calculation of taxes		47. License No.		48. Credit / Pre-payment Account	
Type Tax base Rate Amount MP		49. Identification of Warehouse / Delay		B. ACCOUNTING DETAILS	
Valuation Note		49. Identification of Warehouse / Delay		Mode of payment	
Attached Docs		49. Identification of Warehouse / Delay		Assessment Date	
Previous Declr		49. Identification of Warehouse / Delay		Receipt number Date	
Additional Info		49. Identification of Warehouse / Delay		Guarantee Date	
50. Principal No.		49. Identification of Warehouse / Delay		Total fees ITD	
Signature		49. Identification of Warehouse / Delay		Total declaration TTD	
51. Intended offices of transit (and country)		53. Office of Destination (and Country)		C. APPROVAL STATUS	
52. Guarantee not valid for		53. Office of Destination (and Country)		54. Place and date	
D. CONTROL BY OFFICE OF DESTINATION / DISPATCH		Stamp		I/We hereby declare all the particulars on this declaration to be true and that all attached documents refer to the goods as declared.	
Signature		Stamp		Signature and name of Declarant / Representative	

REPUBLIC OF TRINIDAD AND TOBAGO Customs and Excise Division		I. DECLARATION Customs/Trade Sheet Form n. C82	A. OFFICE OF DESTINATION / EXPORTER																																																																	
Manifest Registration Number T Reference number		J. Page(s)																																																																		
31. Packages and description of goods	Marks and numbers - Container No(s) - Number and kind Marks & Nos. Num & Type of packages Container No(s) Tariff Description Commercial Description	32. Item No.	33. Commodity Code Product Specification Code 34. Cty. orig. Code a) b) 35. Gross Mass (kg) 36. Preference 37. PROCEDURE 38. Net Mass (kg) 39. Quality 40. Transport Document 41. Supplementary Units 42. Item Value 43. V.M. Code A.I. Code 45. Adjustment Supplier Page Number 46. Customs Value																																																																	
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REPUBLIC OF TRINIDAD AND TOBAGO Customs and Excise Division		Form e-C02		
Additional Information Page				
Customs Office				
Model	Registration Number	Declarant Reference	Assessment Reference	Nbr of boxes
Declarant / Representative				
Official Endorsements				
Comments / Remarks				

Made by the President this 11th day of July, 2011.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet