

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS

No. 11 OF 2019

SUBJECT: Guidelines for the Application for Overtime Services Re: Examination of Containers at Importers' Premises and Payment thereof

Importers are advised of the undermentioned guidelines being set out for the application for overtime services and payment of overtime charges in accordance with the Customs Act, Chapter 78:01 and the Exchequer and Audit Act, Chapter 69:01 and Financial Regulations thereof.

1. Application for Overtime Services by Importers

- (a) To have the services of an Officer **outside official working hours**, an importer **shall** make an application for overtime services on the **Form C43** as prescribed under the Customs Act, Chapter 78:01.
- (b) **Containers** to be examined on **overtime** shall be referred to as “**jobs**” and allocated as follows:
 - (i) a **Bill of Lading (B/L)** having **one (1) container** shall constitute **one (1) job**; and
 - (ii) where there are **multiple containers** on a B/L, the **Supervisor Container Examination Station (CES)**, after having considered the **nature and complexity** of the **consignment** and expected **completion time** of examinations, shall allocate the number of containers so that **two (2) or more containers** constitute **one (1) job**.
- (c) The **Form C43** shall be submitted in **duplicate** for **each job** to the Officer-in-Charge (OC) by **2pm** of the **same working day** that the service is required and **shall** contain relevant particulars including the **Customs Section/Station, Registration Number of the e-C82(s)** and **container number(s)**.

- (d) **Each Form C43 shall have attached original customs receipts for advance payments of overtime fees and allowances as outlined in (i) and (ii) below. Further payments if required and overpayments are addressed in sub-paragraphs (g) and (h).**
- (i) **For the Examining Officer (EO):**
- **four (4) hours overtime fees paid at the applicable lower rate of overtime; and**
 - **one (1) meal allowance and one (1) travelling allowance paid at applicable rates.**
- (ii) **For the Visiting Officer (VO):**
- **two (2) hours overtime fees paid at the lower rate of overtime for Customs and Excise Supervisor; and**
 - **one (1) travelling allowance paid at the applicable rate.**
- (e) **The original customs receipts referred to at 1(d) shall be generated from Payment Orders prepared by the importers' representatives on the Customs Border Control System (CBCS). The Payment Orders shall contain the relevant Customs Section/Station prefix as identified in Appendix I to this Notice, the Registration Number(s) and date(s) of the e-C82 and container number(s).**
- (f) **The Receipt number(s), date(s) and amounts paid shall be quoted on the front page, top left-hand corner of both copies of the Form C43.**
- (g) **In the case where the time taken to complete the job is greater than the time covered by the advance payment, the EO shall prepare a Payment Order on the CBCS for the difference between the advance payment and the actual charges calculated.**
- (h) **Where an importer makes an advance payment in an amount greater than the actual charges calculated, the difference shall be non-refundable.**
- (i) **Importers shall collect the duplicate Form C43 with attached Payment Order on the day following the completion of the job.**

2. Overtime Charges

Overtime charges in respect of a job shall begin from 4pm irrespective of the arrival time of the container(s) at the importers' premises. Where an Officer is assigned more than one (1) job on the same day the following shall apply:

- (a) **charges for the first performed job shall begin from 4.00pm;**
- (b) **charges for the second performed job shall begin from the time of arrival of the Officer at the importer's premises; and**

- (c) for jobs on the same compound, charges for subsequent performed jobs shall begin from the commencement of the respective examinations.

3. Dispute Resolution

Collectors of respective Customs Sections/Stations shall take the necessary measures to resolve disputes which may arise when overtime charges submitted for payment by the EO are queried importers.

4. Cancellation of Approved Jobs by Importers

- (a) When an approved job for which an Officer was already assigned and committed to perform the services, is cancelled, the advance payments made shall not be refunded or re-allocated. A new Form C43 shall be submitted if the job is re-scheduled to be completed on overtime on another day.
- (b) When an approved job is cancelled before 2pm of the same working day on which the job is scheduled for overtime, the advance payments can be re-allocated for another day in respect of the same B/L and container(s).

5. Payment of Overtime Charges by Importers

- (a) Overtime charges shall be settled by importers within seventy-two (72) hours of receipt of the completed Payment Order and duplicate Form C43.
- (b) After payment, the importer shall present the original receipt to the EO.
- (c) Application for overtime services shall not be allowed for importers who have not settled outstanding overtime charges within the time stated at 5(a) above.

The guidelines in this Notice shall also apply to containers being examined on overtime by Officers assigned to the *Warehouses, Approved Undertakings, and Valuations Sections*.

N.B. All payments in respect of overtime charges, meal and travelling allowances shall be made at the Customs Cashiers' Units.

These guidelines do not affect the applicability of any other relevant Customs Laws and Financial Regulations relating to the application for overtime services and payment thereof.

These guidelines come into effect from October 14th, 2019.

Importers are to be guided accordingly.


Comptroller of Customs & Excise (Ag.)
Custom House, Port of Spain
Date: 01/10/2019



Appendix I

(Notice to Importers No. 11 of 2019) Preparation of Payment Orders

Importers shall input the following information on the CBCS when preparing Payment Orders:

- Under **Details**, input **Registration Number(s)** and **date (s)** of the **e-C82** and **container number (s)**;
- Amounts to be paid under the respective codes i.e. **overtime, government fees and meal allowances**. **Separate Payment Orders** are to be prepared for **allowances**;
- In the field for **Reference Number**, located at the top left hand corner of the Payment Order, input the **prefix** of the relevant **Customs Section/Station** as in Table 1 below followed by any unique reference number.

Table 1. Assignment of Prefixes for Customs Sections/Stations

Prefix	Customs Sections/Stations
AUPOS-	Approved Undertakings, Port of Spain
AUSFO-	Approved Undertakings, San Fernando
CESPOS-	CES, Port of Spain
CESPTS-	CES, Pt. Lisas
VAL-	Valuations
WHSPoS-	Warehouses, Port of Spain
WHSSFO-	Warehouses, San Fernando

Guidelines for the Preparation of Payment Orders can be found using the following link:

http://carib.customs.gov.tt:8080/asycuda/docs/preparation_of_payment_order.pdf