

MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS NO. 14 OF 2020

**SUBJECT: IMPORTATION OF ARTICLES CONTRARY TO SECTION  
45(I) OF THE CUSTOMS ACT**

Importers are reminded that section 45(I) of the Customs Act, Chapter 78:01 expressly prohibits the importation of **INDECENT OR OBSCENE ARTICLES OR MATTER**. This section identifies the following as being prohibited:

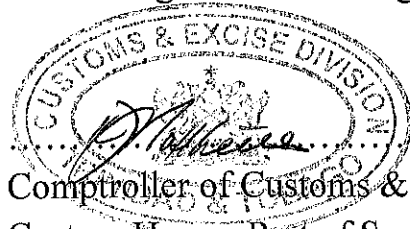
*(I) "Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, gramophone records, or any other indecent or obscene articles or matter"*

The recent decision in **Claim No. CV2019-01002** does not justify the importation of any Indecent or Obscene articles contrary to 45(I). All importers should be aware that paragraph 17 of this decision states:

**"Throughout these proceedings, it must be borne in mind that the remit of the court is not to make a determination as to whether the item is in fact obscene within the meaning of the legislation. That is not the function of the public law court because to do so would usurp the legal function of the Magistrate. The remit of this court is to determine whether the defendant would have failed to apply a policy that accords with the law and the lawfulness of that policy."**

The effect of the above excerpt is to state that until a decision is made in the Magistrates' Court with respect to this matter **it is still unlawful to import Indecent or Obscene articles and matter**. Individuals who act contrary to the Customs Act in this regard will be prosecuted before the Magistrates' Court.

Please be guided accordingly.



Comptroller of Customs & Excise  
Custom House, Port of Spain

Ref. No: C&E 11/1/1

Dated: 11/05/2020