

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 28 OF 2020

SUBJECT: CLEARANCE OF NON-COMMERCIAL CONSIGNMENTS OF A VALUE NOT EXCEEDING \$20,000.00 UNDER THE IMS CUSTOMS PROCEDURE CODE

The attention of all Importers is drawn to the subject at caption.

The following documents **shall** be submitted by the Importer or their Agent in order to clear **non-commercial consignments of a value not exceeding \$20,000.00:**

1. The Valid National Identification Card, Driver's Permit or Passport of the Importer
2. If clearing on behalf of an Importer:
 - (a) (i) Letter of authorization from the Importer
 - (ii) Valid National Identification Card, Driver's Permit or Passport
 - (iii) A copy of a valid form of identification from the Importer, as detailed at (1) above
 - (b) An individual who is clearing on behalf of the Importer may act as the Agent of the Importer provided that:
 - (i) The service is for a non-commercial shipment
 - (ii) The Agent is not associated with any Transit Shed appointed under the Customs Act, Chap.78.01
 - (c) (i) Registered Brokers and Clerks under their employment would be **allowed** to prepare the relevant **IMS – Simplified Declaration** in respect of Non-Commercial Consignments of a value not exceeding \$20,000.00 on behalf of Importers who are registered on the Customs Border Control System (CBCS).
 - (ii) An Employment Contract between the Importer and Broker must be presented
3. The Airway Bill or Bill of Lading

4. Invoice, if available
5. The Form C21(Bill of Sight)
6. All required Agencies' endorsements recorded on the Invoice of airway Bill/Bill of Lading, T&T Bureau of Standards, Plant Quarantine, Food & Drug
7. Permits and Licenses from relevant Agencies (where applicable)
8. Delivery Receipt from the Port Authority or Airline's Agent

In the absence of an Invoice, the Customs value of the imported goods shall be determined in accordance with the Sixth Schedule of the Customs Act, Chap. 78.01.


Importers shall adhere to the procedures for the importation of restricted goods and goods which require referral to the Valuation Section.

In the instance where a C84 is required, the C84 with the requisite declaration shall be provided by the Office-in-Charge of the Transit Shed and signed by the Importer.

Importers are reminded that all payments to the Comptroller of Customs and Excise **in excess of \$5,000.00 shall be made on a certified cheque.**

Notice to Importers No. 20 of 2020 is hereby revoked.

Please be guided accordingly.


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Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No: C&E 11/1/1
Dated: 10/11/2020

