

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 5 OF 2021

**SUBJECT: REMOVAL OF THE REQUIREMENT FOR THE FORM
C25 – PERMIT TO REMOVE GOODS PRIOR TO ENTRY
(P.T.R.) FOR WAREHOUSING ENTRIES (IM 7)**

Importers are advised that the Form C25 - Permit to Remove Goods Prior to Entry (P.T.R.) is no longer required to accompany warehousing entries, for goods being warehoused on importation.

Importers are to note that an IM 7 e-C82 Warehousing entry means that the goods are entered, in accordance with the definition of “entered” under Section 2 of the Customs Act, Chapter 78:01 and as such there is no need for a Form C25. However, to cover the duty liability of the goods from the port of importation to the warehouse the C56 Bond is still required. In this regard the “*Bond In Force*” particulars must be stated on the information page of the e-C82 and allowed by the proper officer.

The IM 7 Entry should then be lodged for processing at the Warehousing Section, where the Proper Officer upon completion, will print the required Release Order from the Customs Border Control System (CBCS) to be taken to the Port of Importation for release of the cargo to the relevant warehouse.

Importers are further advised that Consolidated Cargo and Cargo destined for Tobago, not yet entered, being removed from one port or place to another port or place requires the submission of the Form C25 by the Agent or Cargo Reporter. All other cargo shall be delivered with a Release Order from the CBCS.

Importers are to be guided accordingly.

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Comptroller of Customs & Excise (Ag.)
Custom House, Port of Spain
Ref. No: C&E 11/1/1
Date: 25/02/2021

