

**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 14 OF 2021**

**SUBJECT: IMPORTATION AND CLEARANCE OF FIREARM ACCESSORIES**

The attention of all Importers is drawn to the provisions of Act No. 2 of 2018, which amended Section 45 of the Customs Act Chapter 78:01 regarding “Goods prohibited to be imported” as follows:

- In Subsection (1), by deleting paragraph (c) and substituting the following paragraph:

“(c) firearms, ammunition, bullet-proof vests and firearm accessories including-

i. lasers;

ii. lights;

iii. holsters;

iv. scopes; and

v. tools for the purposes of maintaining a firearm,

except with the written permission of the Commissioner of Police;” and

- By inserting after Subsection (1), the following new subsection:

“(1A) Subsection (1) (c), in relation to firearm accessories, shall not apply to the holder of a Firearm Users’ Licence under the Firearms Act.”

**NON-COMMERCIAL CONSIGNMENTS**

For the importation and clearance of firearm accessories as described in the amended subsection 45 (1) (c) above, the following is required:


- A Firearm Users’ Licence in the name of the importer.
- Accessories must be compatible with the firearm(s) approved in the Firearm Users’ Licence.

**COMMERCIAL CONSIGNMENTS**

These items must be processed in accordance with established customs procedures. In such cases only approval from the Commissioner of Police (Approval Letter / Permit) shall be accepted.

The relevant section of **Act No. 2 of 2018** is reproduced and attached for ease of reference.

Importers are to be guided accordingly.

  
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Comptroller of Customs & Excise

Custom House, Port of Spain

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

Date: 21/06/2021



- (B) by inserting after the words “imported goods,” the words “and by notice in writing to the importer,”;
- (ii) by inserting after subsection (2A), the following new subsection:

“ (2B) Where an importer receives notice of an adjustment in accordance with subsection (2A) which results in further duties or taxes being payable and the importer or consignee fails to commence proceedings before the Appeal Board within six months from the date he received notice of the adjustment, the Comptroller may refuse entry or delivery of subsequent shipments of the importer or consignee who has not paid the adjustment in addition to commencing proceedings under section 246 for the recovery of same.”;

(c) in section 45—

- (i) in subsection (1), by deleting paragraph (c) and substituting the following paragraph:

“(c) firearms, ammunition, bullet-proof vests and firearm accessories including—

- (i) lasers;
- (ii) lights;
- (iii) holsters;

(iv) scopes; and

(v) tools for the purposes of maintaining a firearm,

except with the written permission of the Commissioner of Police;”;  
and

(ii) by inserting after subsection (1), the following new subsection:

“ (1A) Subsection (1)(c), in relation to firearm accessories, shall not apply to the holder of a Firearm Users’ Licence under the Firearms Act.”;

(d) in section 228—

(i) in subsection (1)—

(A) by deleting the word “three” where it first occurs, and substituting the word “six”;

(B) by deleting the words “three months” and substituting the words “thirty days”;

(C) by deleting the word “six” and substituting the word “three”; and

(D) by deleting the words “date of the written request” and substituting the words “date he received the written request”; and

(ii) in subsection (4)—

(A) by deleting the words “neglects or refuses” and substituting the word “fails”; and