

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 17 OF 2021

**SUBJECT: ACCEPTANCE OF CHEQUES BY THE CUSTOMS &
EXCISE DIVISION**

The attention of all Importers is drawn to the existing requirements for the acceptance of cheques presented to effect payment of duties, taxes, overtime charges, fees and other incidentals to the Customs & Excise Division:

1. Importers are requested to present to the Customs and Excise Division only cheques that have been **certified** or **guaranteed** by the commercial banks.
2. When making payments by **certified** or **guaranteed** cheques to the Customs and Excise Division, importers shall take special care to ensure that the following details are in order:
 - (a) Cheques are payable to the **Comptroller of Customs and Excise** for the exact amount stipulated on the Assessment Notice, Payment Order and/or any other relevant notice for payment.
 - (b) Cheques must be drawn against the **account of the importer**.
 - (c) Dates are correct and cheques are not post-dated or stale-dated.
 - (d) Amounts stated in words and figures must accurately match.
 - (e) The competent authority initials all changes.
3. Brokers submitting Notices for payment with respect to several clients will be required to submit a separate cheque for each client in accordance with the requirements of (2) above.

Importers are to be guided accordingly.



Comptroller of Customs & Excise
Custom House, Port of Spain
Dated: 06.08.2021

