

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 21 OF 2021

SUBJECT: Customs Brokers and Customs Clerks Act Chap 78:03.

The attention of all Importers is drawn to the Second Schedule of the Customs Brokers and Customs Clerks Act Chap. 78:03.

The Second Schedule of Chap. 78:03 outlines the Customs Brokers fees and costs associated with Import and Export Entry.

Attached for ease of reference is a copy of the Second Schedule of Customs Brokers and Customs Clerk Act, Chap. 78:03.

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: 15/10/2021



SECOND SCHEDULE

Regulation 14.

CUSTOMS BROKERS' FEES

RATES FOR EACH IMPORT ENTRY

CATEGORY I—FOOD

(a) Inputs for manufacturing and packaging (except controlled food items)—

For the first \$15.00 c.i.f. value ...	2% of the c.i.f. value
For the next \$10,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$100,000 c.i.f. value	1% of the c.i.f. value
For the next \$125,000 c.i.f. value	¾% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

Provided that where such inputs are warehoused on first importation, each subsequent withdrawal shall attract a fee of \$40.00 only.

(b) Controlled food items—

For the first \$50,000 c.i.f. value ...	1% of the c.i.f. value
For the next \$75,000 c.i.f. value ...	¾% of the c.i.f. value
For the next \$125,000 c.i.f. value	½% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

Provided that where such controlled food items are warehoused on first importation such subsequent withdrawal shall attract a fee of \$40.00 only.

(c) Non-controlled food items—

For the first \$15,000 c.i.f. value ...	2% of the c.i.f. value
For the next \$10,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$100,000 c.i.f. value	1% of the c.i.f. value
For the next \$125,000 c.i.f. value	¾% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

CATEGORY II—OTHER CONTROLLED ITEMS

Rates to be fixed when items are Gazetted.

CATEGORY III—ALL OTHER GOODS

For the first \$25,000 c.i.f. value ...	2% of the c.i.f. value
For the next \$100,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$125,000 c.i.f. value ...	1% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

CATEGORY IV—GOODS ON ONE ENTRY EXCEEDING \$250,000 C.I.F. VALUE

The first \$250,000 c.i.f. value subject to the respective sliding rates above and the remaining value by negotiation between importer and broker.

CATEGORY V—GOODS CLEARED EX-WAREHOUSE

With the exception of CATEGORY I—FOOD—(a) and (b) the rates shall be in accordance with the respective category into which the goods fall.

CATEGORY VI—MOTOR VEHICLES

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|------------------------------|-----|------------------|
| (a) Assembled motor vehicles | ... | \$30.00 per unit |
| (b) C.K.D. motor vehicles | ... | \$25.00 per unit |

CATEGORY VII—LIVE ANIMALS

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|---|-----|------------------|
| (a) Race horses | ... | \$40.00 per head |
| (b) Ordinary horses, asses, mules, cattle | | \$15.00 per head |
| (c) Animals, all other | ... | \$5.00 per head |

Provided that in addition to the rates above all animals subject to quarantine shall be surcharged \$15.00 for the first animal plus \$5.00 for each additional animal.

CATEGORY VIII—PERSONAL AND HOUSEHOLD EFFECTS

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| Personal and household effects admitted
as such by the Comptroller of
Customs and Excise | ... | \$10.00 per warrant
plus \$45.00 for each
container of 400 cu. ft.
and over. |
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CATEGORY IX—POSTAL PACKAGES

Parcel Post Cards with an assessed c.i.f. value up to \$100.00 the rate shall be \$5.00 per Parcel Post Card. (Where import entries are to be prepared a standing charge of \$10.00 plus rates as provided under the appropriate CATEGORY above).

CATEGORY X—CERTIFIED ENTRIES

A flat fee of \$30.00 per entry.

CATEGORY XI—BILLS OF SIGHT AND RACKING TRANSACTIONS
(not including Bills of Sight for Personal and Household effects).

A fee of \$25.00 for attendance for examination of cargo plus rates applicable under respective categories above.

CATEGORY XII—ADJUSTMENT ENTRIES

A fee of \$10.00 per warrant.

RATES FOR EXPORTS

CATEGORY I—EXPORTS INCLUDING TRANSHIPMENT CARGO

Rates shall be as follows:

For the first \$25,000 f.o.b. value	2% of f.o.b. value
For the next \$100,000 f.o.b. value	1½% of f.o.b. value
For the next \$125,000 f.o.b. value	1% of f.o.b. value plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

In the case of goods on one entry exceeding \$250,000 f.o.b. value for the first \$250,000 as above, and as to the excess as agreed between importer and broker.

CATEGORY II—ASSEMBLED MOTOR VEHICLES

Assembled motor vehicles	...	\$30.00 per unit
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CATEGORY III—LIVE ANIMALS

(a) Racehorses	...	\$40.00 per head
(b) Ordinary horses, asses, mules, cattle	...	\$15.00 per head
(c) Animals, all other	...	\$5.00 per head

CATEGORY IV—PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects	...	\$10.00 per warrant plus \$45.00 for each container of 400 cu. ft. and over.
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CATEGORY V—POSTAL PACKAGES

For all exports the rate shall be \$1.00 per package subject to a minimum charge of \$3.00 per shipment.

Note—Goods entered on one entry and classified under two or more of the above categories shall be charged at the rates applicable to the respective categories.