

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO.20 OF 2021

**SUBJECT: PROCESSING OF QUERIES REGARDING
“COURIER/EXPRESS CONSIGNMENTS” CLEARED BY
CARGO REPORTERS AND PAID FOR BY THE
IMPORTER**

Importers are advised of the following procedure for the review of queries regarding “Courier/Express Consignments” cleared by Cargo Reporters (Couriers).

- Queries should be sent via email to the Supervisor Air Services (airservices@customs.gov.tt).
- The following documents **MUST** be submitted with your email:
 1. Proof of payment from a local financial institution where applicable, e.g. Credit Card Statement.
 2. Suppliers invoice(s) for all items purchased regarding the shipment queried e.g. Amazon, Home Depot.
 3. Notification from the Cargo Reporter/Courier of charges to be paid for the shipment.
 4. Payment Receipt from the Cargo Reporter/Courier of all charges paid for the shipment by the Importer.

THE CARGO REPORTERS/COURIERS MUST PROVIDE THE FOLLOWING TO YOU IN ORDER FOR THE QUERY TO BE PROCESSED:

 5. House Air Way Bill/Bill of Lading Number and Master Air Way Bill/Bill of Lading Number.
 6. Non-Trade Duty Entry number (N.T.D.E. #).
 7. Extract of the Worksheet detailing your shipment (Worksheet as prescribed in Notice to Importers No.17 of 2020).
 8. Any other relevant charges.
- The Supervisor will inform you, the importer, of any additional relevant documents that may be required to address your query.
- A review of all documents submitted shall be conducted and should be completed within eight (8) weeks.
- At the completion of the review, a determination will be made as to whether a refund is applicable.

- The importer will be notified via email:
 1. In instances where a refund is applicable the Form C27, Application for a Refund of Duty, will be emailed to the Importer with a procedural document for the processing of a refund.
 2. In instances where a refund is not applicable the importer will be notified.

- The review shall be considered closed at this point.
 1. The submission of documents which are determined upon examination to be fraudulent or are not authentic shall constitute a breach of the Customs Laws.
 2. Emails without the requisite documents shall not be processed.
 3. **In cases where invoices are not provided upon Importation, the Customs Value is determined in accordance with the Sixth Schedule of the Customs Act Chapter 78:01, using the cost of identical or similar items.**

Importers are to be guided accordingly.

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Comptroller of Customs & Excise (AG)
Custom House, Port of Spain
Dated: 15.10.2021

