

MINISTRY OF FINANCE  
CUSTOMS & EXCISE DIVISION

NOTICE TO IMPORTERS/EXPORTERS NO. 8 OF 2023

SUBJECT: APPROPRIATE USE OF TARIFF HEADING  
NUMBER 9898.07.00

The attention of all Importers/Exporters is drawn to the following definitions under the Customs Act Chapter 78.01:

“**trans-shipment**” means the procedure by which goods are transferred under customs control from an importing aircraft or ship to the exporting aircraft or ship **within the same port or airport for re-exportation**

“**in transit cargo**”, in relation to imported goods, means—

- (a) goods declared as remaining on board for exportation on the same importing aircraft or ship;  
or
- (b) **goods transported under customs control from one port or place to another port or place;**

Importers/Exporters are reminded that Tariff Heading Number (THN) **9898.07.00** should be used in the following instances **ONLY**:

- The trans-shipment operation is being undertaken by the Carrier/Agent.
- The consignee is **external** to the Republic of Trinidad and Tobago.
- The goods are transferred under customs control from an importing aircraft or ship to the exporting aircraft or ship **within the same port or airport for re-exportation.**

It has been noticed that Importers/Exporters have been using the trans-shipment THN **9898.07.00** which has a corresponding Customs Procedure Code (CPC) of 8300 to process their in-transit cargo. Regime TS8 and CPC 8100 are the appropriate Codes for in-transit cargo.

All in-transit cargo shall be properly declared to Customs by using the appropriate THN of the First Schedule in accordance with the General Rules of Interpretation.

Importers/Exporters are reminded that the Customs Procedure Code (CPC) selected on the goods declaration (eC82) determines whether the declaration is for an import, export, trans-shipment or in-transit operation.

Importers/Exporters are to be guided accordingly.

  
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Ms. Yasmin Harris  
Comptroller of Customs & Excise (Ag)  
Custom House, Port of Spain  
Ref. No.: C&E 3/16/1/1/2  
Dated: 05/04/2023

