

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS AND EXPORTERS NO. 7 OF 2024

**SUBJECT: IMPLEMENTATION OF BIR NUMBER TO REPLACE
IMPORTER/EXPORTER “N” NUMBER**

The attention of all Importers and Exporters is drawn to the procedure for processing Import/Export Declarations uploaded to the Customs Border Control System (CBCS).

At present, commercial transactions utilize the VAT number of companies to identify the Importer/Exporter. However, non-VAT registered companies and unemployed individuals use a manual registration process that generates a number only issued and recognized by the Customs and Excise Division (CED). **This manual system is no longer feasible.**

It has been determined that **all Import/Export transactions** with the CED **must use the VAT and BIR numbers** provided by the Board of Inland Revenue (BIR).

In view of the aforementioned, the Comptroller has communicated with the BIR to ensure that all non-VAT registered companies and unemployed persons may be issued a BIR number to facilitate the processing of their Import/Export transactions with the CED.

This measure takes effect from 1st June, 2024.

Importers and 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
Date: 22/03/24

