

**MINISTRY OF FINANCE  
CUSTOMS & EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 11 OF 2024**

**SUBJECT: PUBLIC BODIES OR INSTITUTIONS - NO. 35 OF  
THE SECOND SCHEDULE CHAPTER 78:01**

The attention of all Importers is drawn to the provisions of **Item No. (35) of the Second Schedule of the Customs Act, Chapter 78:01** which provides for the exemption from Customs Duty, articles imported for **Public Bodies or Institutions**.

Item No. (35) of the General Heading – Public Bodies or Institutions - describes the goods as – *“articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution, approved for the purposes thereof by Cabinet and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body or institution exists”*.

A Public Body is defined as a body that derives its authority and obligation to perform its function from the law.

To benefit from the provisions of Item No. (35) of the Second Schedule, **two (2)** conditions must be fulfilled:

- 1. Cabinet approval and;**
- 2. The Comptroller must admit the article as necessary for the purposes.**

Importers must ensure that the articles are consistent with the purposes outlined in the exemption for Item No. 35.

Importers are to be guided accordingly.



Ms. Yasmin Harris  
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Custom House, Port of Spain  
Ref. No.: C&E 3/16/1/1/2  
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