

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 12 OF 2024

**SUBJECT: THE CLEARANCE OF NON-COMMERCIAL CONSIGNMENTS
OF A VALUE NOT EXCEEDING \$20,000.00 UNDER THE IMS
REGIME BY CUSTOMS BROKERS**

Importers are reminded of **Notice to Importers No. 28 of 2020, Item 2(c)**, which allows Customs Brokers to prepare the relevant **IMS - Simplified Declaration**, on behalf of the consignee for **non-commercial consignments not exceeding \$20,000** on the Customs Border Control System (CBCS). This measure would enable the Customs Broker to upload the consignee's IMS to the CBCS.

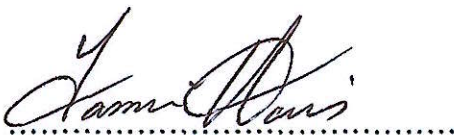
The attention of all Importers is also drawn to **Section 238 of the Customs Act Chapter 78:01** -

(1) "Whenever a person makes application to an Officer to transact any business on behalf of another person, the Officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority may refuse to transact the business; and any document required by the Customs laws to be signed by a particular person, if signed by a person authorized as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same; but the Comptroller may in his discretion refuse to allow any such application.

(2) Notwithstanding anything to the contrary contained in subsection (1), an Officer shall refuse to allow any application under that subsection which is made by a person whom he knows to be acting in contravention of section 6 of the Customs Brokers and Customs Clerks Act".

Additionally, Importers are reminded of the **Customs Brokers and Customs Clerks Act, Chapter 78:03, namely Section 6(1) (a)**.

Importers are to be guided accordingly.



Ms. Yasmin Harris

Comptroller of Customs & Excise (Ag)

Custom House, Port of Spain

Ref. No.: C&E 3/16/1/1/2

Dated: 28/03/24



**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 28 OF 2020

**SUBJECT: CLEARANCE OF NON-COMMERCIAL CONSIGNMENTS
OF A VALUE NOT EXCEEDING \$20,000.00 UNDER THE
IMS CUSTOMS PROCEDURE CODE**

The attention of all Importers is drawn to the subject at caption.

The following documents **shall** be submitted by the Importer or their Agent in order to clear **non-commercial consignments of a value not exceeding \$20,000.00:**

1. The Valid National Identification Card, Driver's Permit or Passport of the Importer
2. If clearing on behalf of an Importer:
 - (a) (i) Letter of authorization from the Importer
 - (ii) Valid National Identification Card, Driver's Permit or Passport
 - (iii) A copy of a valid form of identification from the Importer, as detailed at (1) above
 - (b) An individual who is clearing on behalf of the Importer may act as the Agent of the Importer provided that:
 - (i) The service is for a non-commercial shipment
 - (ii) The Agent is not associated with any Transit Shed appointed under the Customs Act, Chap.78.01
 - (c) (i) Registered Brokers and Clerks under their employment would be **allowed** to prepare the relevant **IMS – Simplified Declaration** in respect of Non-Commercial Consignments of a value not exceeding \$20,000.00 on behalf of Importers who are registered on the Customs Border Control System (CBCS).
 - (ii) An Employment Contract between the Importer and Broker must be presented
3. The Airway Bill or Bill of Lading

4. Invoice, if available
5. The Form C21(Bill of Sight)
6. All required Agencies' endorsements recorded on the Invoice of airway Bill/Bill of Lading, T&T Bureau of Standards, Plant Quarantine, Food & Drug
7. Permits and Licenses from relevant Agencies (where applicable)
8. Delivery Receipt from the Port Authority or Airline's Agent

In the absence of an Invoice, the Customs value of the imported goods shall be determined in accordance with the Sixth Schedule of the Customs Act, Chap. 78.01.


Importers shall adhere to the procedures for the importation of restricted goods and goods which require referral to the Valuation Section.

In the instance where a C84 is required, the C84 with the requisite declaration shall be provided by the Office-in-Charge of the Transit Shed and signed by the Importer.

Importers are reminded that all payments to the Comptroller of Customs and Excise **in excess of \$5,000.00 shall be made on a certified cheque.**

Notice to Importers No. 20 of 2020 is hereby revoked.

Please be guided accordingly.


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Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No: C&E 11/1/1
Dated: 10/11/2020

