

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO TRANSIT SHED OWNERS NO. 14 OF 2024

SUBJECT: INVENTORY OF CARGO DEPOSITED AT A TRANSIT SHED

The attention of all Transit Shed Owners and Occupiers is drawn to **Section (116)** of the **Customs Act, Chapter 78:01**, which mandates all transit shed owners and occupiers to present any goods to an Officer upon request.

In accordance with **Section (116)**, *“the occupier of any warehouse or Customs area, or any part thereof, who does not produce to an Officer, on his request, any goods deposited in the warehouse or Customs area, or any part thereof, which have not been duly entered and delivered therefrom, shall, for every such neglect, incur a penalty of two hundred dollars in respect of every package or parcel not so produced, and shall pay the duties due thereon.”*

To verify the cargo deposited, the Officer in Charge of the Transit Shed shall request a **monthly record** of the goods deposited and not delivered. An inventory shall be conducted to confirm that all goods deposited and not delivered are produced to the Officer.

After **three (3) months**, a record of all packages in the Transit Shed shall be compiled specifying the date deposited. In the instance where the date of deposit is beyond the specified three months, a report shall be submitted to the Supervisor, and auction procedures shall be carried out in adherence to the regulations set forth by the Customs Laws.

Please 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: 24/04/24