

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 20 OF 2024

**SUBJECT: DELIVERED DUTY PAID (DDP) CARGO PROCESSING
(ASYCUDA FREIGHT CODE 104191)**

The attention of all Importers is hereby directed to the subject at caption. Cargo Reporters are reminded that it is mandatory to declare the appropriate Freight Code on the Master Airway Bill (MAWB).

Furthermore, Cargo Reporters registered to operate in the area designated for the processing of express consignments are reminded of their obligation to duly furnish an annual report encompassing their list of clients. This list shall include their respective BIR numbers, and where appropriate, pertinent exemption letters.

Importers are reminded of the attached **Notice to Importers No. 17 of 2023**.

Importers are to be guided accordingly.



Ms. Yasmin Harris
Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No: C&E 3/16/1/1/2
Date: 05/06/24

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 17 OF 2023

SUBJECT: PROCESSING OF DELIVERED DUTY PAID (DDP) CARGO

The attention of all Importers is drawn to the subject at caption. Cargo Reporters have declared goods as DDP (ASYCUDA Freight Code 104191 – Transport Charges – Free Domicile Cleared); but have transferred the cargo to General Cargo in instances where an IM4 entry or OGA (Other Governmental Agencies) endorsement is required. It is the responsibility of the DDP Cargo Reporter to ensure all requisite endorsements and entries are presented for the clearance of the DDP consignment.

The practice of transfer of DDP to Delivered Duty Unpaid (DDU) Cargo has resulted in an unforeseen increase in the volume of cargo at, Delivered at Place Unloaded (DPU), section of the Transit Sheds.

DDP Cargo Reporters are advised as follows:

1. The appropriate Freight Code must be declared on the Master Airway Bill (MAWB).
2. All DDP consignments must be cleared at the Master Waybill level or the House Waybill level.
3. **Effective, 01st October, 2023**, DDP cargo shall not be transferred to the general cargo, Delivered Duty Unpaid (DDU); section of the Transit Shed based solely on an application by the DDP Cargo Reporter but shall be retained in the DDP Area for subsequent clearance by the respective Cargo Reporter.
4. **Due to space and staff constraints, the clearance of all future DDP consignments of DDP Cargo Reporters shall be deferred pending the clearance of the current DDP cargo.**

DPU (ASYCUDA Freight Code 104192 – Transport Charges – Free Domicile Uncleared) Cargo shall not be manifested with DDP Cargo but shall have an independent Master Waybill which will immediately inform the Customs and Excise Division of the delivery arrangements and allow for determination of the available space and security available for such cargo.

Importers are to be guided accordingly.

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Comptroller of Customs & Excise (Ag)

Custom House, Port of Spain

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

Date: 19/09/2023

