

**MINISTRY OF FINANCE  
CUSTOMS & EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 17 OF 2025**

**SUBJECT: RESCISSION OF NOTICE: - REGISTRATION AND  
OPERATION OF "AUTHORISED COURIERS"**

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

**Notice to Importers No. 11 of 2013** with regards to the Registration and Operation of "Authorised Couriers" is hereby rescinded with immediate effect.

Importers are advised that **Notice to Importers No. 17 of 2020** which outlines the updated procedures for processing Express Consignments of a value less than \$20,000 in the area designated for Express Consignments remains in effect.

A Copy of **Notice to Importers No. 17 of 2020** is attached for ease of reference.

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  
Dated: 24/06/25



**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 17 OF 2020**

**SUBJECT: PROCEDURES FOR PROCESSING OF EXPRESS CONSIGNMENTS OF A VALUE LESS THAN \$20,000 IN THE AREA DESIGNATED FOR EXPRESS CONSIGNMENTS**

The attention of all importers is drawn to the following updated procedures at the Area designated for the processing of Express Consignments at the Swissport and ABL Transit Sheds.

1. In accordance with Section 114 of the Customs Act, Chap. 78:01, the Comptroller of Customs & Excise directs that all Express Consignments imported on a Master Waybill of a Cargo Reporter under door to door delivery agreements shall be deposited in the Area designated for the processing of express consignments at the ABL and Swissport Transit Sheds.
2. All Cargo Reporters for Express Consignments shall ensure that each Master Waybill has no more than 500 degrouped consignments.
3. All Cargo Reporters for Express Consignments shall ensure that the Consignments are deposited in the Area designated for the processing of Express Consignments within the time and relevant instructions as detailed in the Permit to Remove prior to Entry (Form C25).
4. All Cargo Reporters for Express Consignments shall be present at the Area designated for the processing of Express Consignments immediately upon the deposit of the Express Consignments in the said Area.
5. All Cargo Reporters for Express Consignments shall submit a **packing list** for each courier container (Bag, Bin, Pallet, etc.) to facilitate the tallying of the consignments.
6. All Cargo Reporters for Express Consignments shall upload the information for all house waybills associated with the master waybill on the CBCS.
7. All Cargo Reporters for Express Consignments shall submit the Express Consignment Worksheets in the format provided in the attached specimens 1 and 2. The Comptroller of Customs and Excise **SHALL ONLY ACCEPT** the said Express Consignment Worksheets.
8. All Cargo Reporters for Express Consignments record the house way bills on the worksheets in the same order as the degrouped manifest uploaded on the CBCS.
9. All Cargo Reporters for Express Consignments shall complete all fields in "Sections 1 and 2" of the said Worksheets, signed and endorsed by the Declarant of the Cargo Reporter.
10. All Cargo Reporters for Express Consignments shall submit a hard copy of the following documents with the Express Consignment Worksheets to the Proper Officer :
  - a. the **Master Waybill**
  - b. the **actual delivery house waybills**
  - c. the **exporter's cargo manifest for the consignments to be cleared**

11. The Cargo Reporter for Express Consignments shall submit to the Proper Officer, separate Express Consignment Worksheets for commercial transactions and non-commercial transactions and assign a unique reference number to each worksheet.
12. All relevant invoices shall be submitted to the Proper Officer with the Express Consignment Worksheets for verification of the declared Customs Value.
13. The duties and taxes assessed by the Cargo Reporter shall be verified by the Proper Officer in accordance with the Sixth Schedule of the Customs Act, Chap. 78:01.
14. All Cargo Reporters for Express Consignments shall ensure that all necessary endorsements from other Government Agencies are received prior to the submission of the worksheets to the Proper Officer for examination and delivery.
15. The Proper Officer shall prepare the Non Trade Duty Entries (NTDEs) for each worksheet.
16. Payment shall be made to the Comptroller in the amount determined by the Proper Officer.
17. All Cargo Reporters for Express Consignments are required to establish a pre-payment account due to the expedited nature of the service provided by the Customs & Excise Division.
18. The Cargo Reporter for Express Consignments shall prepare the formal specific e-C82 for commercial transactions and upload same on the CBCS within fourteen (14) days of the date of delivery.
19. With respect to the preparation of the specific e-C82 to perfect the NTDE, the following shall apply:
  - The model of declaration (Regime) is IMX4
  - The CPC is 4700 000 – for Express Commercial Consignments
  - Box 7 of the eC82 shall contain the reference number of the NTDE and a unique reference number
  - Box 8 of the eC82 shall contain the name and address of the Cargo Reporter
  - Box 9 of the eC82 shall contain the name and address of the ultimate consignee

**FAILURE TO MEET THE OBLIGATION ENUMERATED ABOVE SHALL RESULT IN THE FORMAL ENTRY PROCEDURE BEING IMPLEMENTED.**

Notice to Importers No. 6 and No. 7 of 2020 is hereby revoked.

Please be guided accordingly.

...*Mathouse*...  
Comptroller of Customs & Excise  
Custom House, Port of Spain  
Ref. No: C&E 3/16/1/27  
Dated: 18/06/2020







**MINISTRY OF FINANCE & THE ECONOMY  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS**

**NO. 11 of 2013**

**SUBJECT: REGISTRATION AND OPERATION OF “AUTHORISED  
COURIERS”**

All Importers are hereby advised that the Comptroller of Customs & Excise has established a Register of “Authorised Couriers” who are authorised to operate at a Customs Area/Customs Bonded Area designated for the processing of “Immediate Release Goods”.

An Authorised Courier in relation to the importation or exportation of goods is a **company engaged in the international transportation of the goods on an EXPRESS DOOR TO DOOR DELIVERY BASIS.**

Presently there are three (3) categories of Immediate Release Goods:

**Category 1. Correspondence and documents**

This category comprises correspondence and documents having no commercial value and which are not subjected to duties and taxes. Further;

- Correspondence is limited to written messages from one person to another, post cards and letters containing personal messages.

- 'Documents' is limited to printed matter in non-commercial quantities.

- 'Correspondence' or 'documents' that are recorded on carrier media will not be included in this Category.

Any items that are prohibited or restricted are not included.

**Category 2. Consignments of a value of \$20,000.00 and less for which no duties and taxes are collected**

This category comprises:

- material for mass distribution in commercial quantities, certain types of literature for the blind, printed papers;

- low value consignments where duties and taxes are remitted or waived as the amount of duties and taxes applicable would be negligible, e.g., unsolicited gifts below a defined value, trade samples;

- low value goods which are not dutiable and taxable in their own right.

Any items that are prohibited or restricted are excluded

**Category 3 - Dutiable consignments of a value of \$20,000.00 and less.**

This category comprises consignments that do not qualify for duty and tax remission or waiver. Any goods that are prohibited or restricted are excluded.

It is the responsibility of the Authorised Courier, among others, to exercise due diligence to ascertain the correctness and completeness of any information which is submitted to the Customs & Excise Division.

The list of Authorised Couriers is provided overleaf.

**REGISTER OF "AUTHORISED COURIERS"**

REGISTRATION NO.			"REGISTERED AUTHORISED COURIER (RAC)"
C&E	RAC	01	Alliance Freight Forwarders Ltd.
C&E	RAC	02	Fedex Express
C&E	RAC	03	DHL Worldwide Express
C&E	RAC	04	Universal Package Systems
C&E	RAC	05	Aeropost
C&E	RAC	06	American Airlines PPS
C&E	RAC	07	Caribbean Airlines Jet Pak
C&E	RAC	08	Caribbean Express
C&E	RAC	09	Complete Freight Services/Freightmovers
C&E	RAC	10	Customer Service First Couriers Ltd
C&E	RAC	11	E Couriers Ltd
C&E	RAC	12	IBC Express
C&E	RAC	13	Jet Box International
C&E	RAC	14	Jet Express
C&E	RAC	15	JSL Speed Pak Services
C&E	RAC	16	Laparkan (Trinidad) Ltd.
C&E	RAC	17	Trans Express
C&E	RAC	18	Trincargo International
C&E	RAC	19	Tropical Express
C&E	RAC	20	Websource
C&E	RAC	21	Red Express
C&E	RAC	22	Logistic International
C&E	RAC	23	Jetmail Services Ltd
C&E	RAC	24	Caribbean Shipping Agencies Ltd

**Comptroller of Customs & Excise**  
**Dated: 07/05/2013**