

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS No. 18 OF 2025

SUBJECT: Standard Operating Procedures to be followed pending full resumption of the Customs Border Control System

All Importers are hereby advised that in order to facilitate the processing of **urgent and time sensitive imports**, the following Standard Operating Procedures shall be observed until full resumption of the Customs Border Control System (CBCS):

- Permission is to be granted by the respective Collector or Supervisor of the Importing Station on a Letter of Request for facilitation.
 - Hard copy of the Stored e-C82 or Form C21 (*Bill of Sight) with the words “As per attached worksheet” inserted thereon.
 - Worksheet
 - All supporting documents (BL/AWB, invoices, import permits etc.)
 - Endorsements from all relevant Government Agencies on respective invoices
 - All documents shall carry a commercial reference number identifying it as belonging to the same consignment
1. The examination shall be recorded on the stored e-C82 or Form C21.
 2. Payments (Applicable taxes and Transaction User Fee) shall be made on a Payment Order to the Customs Cashier by approved financial methods only.
 3. The cashier shall issue a CBCS Receipt in the name of the Importer and shall record the commercial reference number.
 4. The CBCS receipt, the e-C82 or Form C21 and the supporting documents shall be safely retained by the Officer in Charge of the Station.
 5. Upon full resumption of the CBCS, the eC82 shall be prepared to perfect the Form C21, or if stored validated in the CBCS affixing the receipt as an attachment.
 6. A reconciliation of the records will be performed by the Officer-in-Charge of the Importing Station

These measures are in effect until full resumption of the CBCS.

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
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