

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 5 OF 2023

**SUBJECT: THE ESTABLISHMENT OF A REGULATORY AUDIT
UNIT IN THE CUSTOMS AND EXCISE DIVISION**

The attention of all Importers is drawn to the establishment of a **Regulatory Audit Unit** under the authority of **Cabinet Minute No 2594 of 1998**. This unit will be headed by the office of Assistant Comptroller of Customs and Excise, Regulatory Audit Unit, in the Preventive Branch and will be overseen by the Deputy Comptroller of Customs and Excise, Enforcement.

The Regulatory Audit Unit will encompass the present Post Audit Unit and an Internal Affairs Unit.

Importers should note that the Post Audit Unit functions are guided by:

1. Article 7.5 of the World Trade Organisation Trade Facilitation Agreement, which came into effect on the 22nd February, 2017 which outlines the functions of the Post Audit Unit as follows:
 - a. With a view to expediting the release of goods, each Member shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations.
 - b. Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.
 - c. The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.
 - d. Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.
2. Section 228 of the Customs Act, Chapter 78:01.

The final clearance of a consignment is only completed when the Post Audit process has concluded.

Effective 1st April, 2023, the Regulatory Audit Unit will be fully operational.

Importers are to be guided accordingly.


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Ms. Yasmin Harris
Comptroller of Customs & Excise (Ag)
Custom House, Port of Spain
Ref. No.: C&E 3/16/1/1/2
Dated: 14/03/2023