MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS

No. 09 OF 2026

SUBJECT: Legal Notice No. 477 of 2025

The provisions relating to Legal Notice No. 477 of 2025, which provided for:

1. the removal of Motor Vehicle Tax (MVT) relief for returning nationals (effective July 1, 2026);
2. the increase in the permissible importation age of certain hybrid vehicles together with the attendant MVT relief (effective January 1, 2026); and
3. the imposition of MVT on electric motor vehicles with a C.I.F. value exceeding $400,000 (effective January 1, 2026),

are suspended until further notice.

Accordingly, the provisions that existed prior to the publication of the said Legal Notice shall remain in effect until further advised.

A copy of Legal Notice No. 477 of 2025 is attached for ease of reference.

Importers are advised to be guided accordingly.

CUSTOMS & EXCISE DIVISION
TRINIDAD & TOBAGO

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Mr. Riad Juman
Comptroller of Customs & Excise
Ref. No.: C&E 3/16/1/1/2
Dated: 8/5/26

LEGAL NOTICE NO. 477

REPUBLIC OF TRINIDAD AND TOBAGO

THE MOTOR VEHICLES AND ROAD TRAFFIC ACT, CHAP. 48:50

ORDER

MADE BY THE PRESIDENT UNDER SECTION 14(5) OF THE MOTOR VEHICLES AND ROAD TRAFFIC ACT

THE MOTOR VEHICLES AND ROAD TRAFFIC (AMENDMENT TO THE FOURTH SCHEDULE) ORDER, 2025

1. This Order may be cited as the Motor Vehicles and Road Traffic (Amendment to the Fourth Schedule) Order, 2025. Citation

2. The Fourth Schedule to the Motor Vehicles and Road Traffic Act is amended— Fourth Schedule amended Chap. 48:50

(a) by renumbering paragraph 8(1) as paragraph 8;

(b) in paragraph 8 as renumbered—

(i) by deleting the words "paragraph (1)" and substituting the words "paragraph 1"; and

(ii) by deleting the words "three years" in both places where they occur and substituting in each place the words "eight years";

(c) in paragraph 9(1)—

(i) by deleting the words "paragraph (1)" and substituting the words "paragraph 1"; and

(ii) by inserting after the words "electric motor vehicle" in both places where they occur, the words "with a C.I.F. value not exceeding four hundred thousand dollars and";

(d) in paragraph 10, by deleting the words "paragraph (1)" in both places where they occur and substituting in each place the words "paragraph 1";

(e) in Appendix A—

(i) in Part I, in item (10)*(b)*, by deleting the words "three years" and substituting the words "eight years"; and

(ii) by revoking Part II.

Commencement

3. (1) Clause 2*(a)*, *(b)*, *(c)*, *(d)* and *(e)*(i) shall come into effect on the 1st day of January, 2026; and

(2) Clause 2*(e)*(ii) shall come into effect on the 1st day of July, 2026.

Dated this 22nd day of December, 2025.

C. HEMLEE
Secretary to Cabinet

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, CARONI
REPUBLIC OF TRINIDAD AND TOBAGO—2025