MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS

No. 11 OF 2026

SUBJECT: APPLICATION OF CUSTOMS DUTY AND OTHER APPLICABLE TAXES TO HYBRID AND MILD HYBRID VEHICLES

The attention of importers is drawn to **Legal Notice No. 247 of 2024** and **General Order No. 24 of 2026.**

Importers are advised as follows:

For tariff classification purposes, a hybrid vehicle is one in which both:

i) an internal combustion engine; and
ii) an electric motor,

are independently capable of propelling the vehicle.

Such vehicles are classified under tariff heading 8703.40.00, 8703.50.00, 8703.60.00 or 8703.70.00, as applicable.

Not all vehicles that qualify for remission of Customs Duty under Legal Notice No. 247 of 2024 meet this classification criterion. According to WCO guidance vehicles commonly known as smart or mild hybrids are classified under tariff heading 8703.

According to **Legal Notice No. 247 of 2024**:

a. "new private hybrid vehicle" means a vehicle which is—
    i. imported for private use, with an engine size not exceeding 1,599 cc; and
    ii. capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, where the electric motor does not exceed a maximum power of 105 kW;
b. "used private hybrid vehicle" means a vehicle which is—
    i. imported for private use, with an engine size not exceeding 1,599 cc;
    ii. capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, where the electric motor does not exceed a maximum power of 105 kW; and
    iii. not older than three (3) years from the year of manufacture.

A vehicle classified under tariff heading 8703 as a **smart or mild hybrid** may qualify for remission of Customs Duty when satisfying the criteria set out above.

Smart or mild hybrid vehicles classified under tariff heading 8703 shall be declared as follows:

Tariff Code	**Description**	**Customs Treatment**
8703.21.90 (V08) 8703.22.90 (V08) 8703.23.20 (V08)	**New** hybrid vehicle meeting the criteria prescribed under Legal Notice No. 247 of 2024	Eligible for remission of Customs Duty in accordance with Legal Notice No. 247 of 2024. Motor Vehicle Tax, VAT and any other applicable taxes are assessed in accordance with the relevant legislation.
8703.21.90 (V09) 8703.22.90 (V09) 8703.23.20 (V09)	**Used** hybrid vehicle meeting the criteria prescribed under Legal Notice No. 247 of 2024	Eligible for remission of Customs Duty in accordance with Legal Notice No. 247 of 2024. Motor Vehicle Tax, VAT and any other applicable taxes are assessed in accordance with the relevant legislation.

CUSTOMS & EXCISE DIVISION
TRINIDAD & TOBAGO

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Ms. Nisha Ali
Comptroller of Customs & Excise (Ag.)
Ref. No.: C&E 3/16/1/1/2
Dated: 30/07/26