

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

NOTICE TO IMPORTERS

NO. 13 of 2013

**SUBJECT: DUTY AND TAX RELIEF ON HOUSEHOLD EFFECTS
FOR RETURNING NATIONALS**

The attention of all Importers is drawn **Section 15 (b) of Act 2 of 2013** which amends **item 6 (c) of the Second Schedule of the Customs Act, Chapter 78:01**.

The effect of this amendment is detailed below:

Household effects admitted as such by the Comptroller, **not exceeding a CIF value of two hundred and fifty thousand dollars** which accompany a returning national of Trinidad and Tobago **are exempted from the payment of Customs Duty**; provided -

- (i) The household effects are for his **personal use and not for sale or exchange**;
- (ii) He is returning to reside permanently in Trinidad and Tobago;
- (iii) He has resided abroad continuously for **at least five years immediately prior to his return**; and
- (iv) Exemptions apply to **one householder per family**.

However, where the CIF value **exceeds two hundred and fifty thousand dollars, the goods allocated to the excess would attract:**

- i. the respective rates of customs duties and taxes
- ii. Special; tax at the rate of 10% in accordance with the Miscellaneous taxes Act, Chapter 77:01 as amended by Section 14 of Act 2 of 2013.

Importers are advised that these measures take effect from 31st January, 2013.

The C84 declaration to be made by the returning resident should read as follows:

I hereby claim relief from Customs Duty on my household effects imported into Trinidad and Tobago by me under Item 6 (c) of the second Schedule of the Customs Act, Chapter 78:01 as amended by Act 2 of 2013. I further claim relief from Value Added Tax (VAT) in accordance with Section 44 of the Value Added Tax Act, Chapter 75:06.

I am a citizen/national of Trinidad and Tobago, Passport # dated..... and I intend taking up permanent residence in Trinidad and Tobago after having resided abroad for a continuous period ofyears prior to my return. I further declare that the household effect are intended for my personal use and not for sale or exchange and contain no arms or ammunition, narcotic or dangerous drugs.

I also declare that I am the only householder in my family who has applied for this exemption.

Importers are to be guided accordingly.

**Comptroller of Customs & Excise
5.07.2013**