MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS NO. 33 OF 2024

SUBJECT: EXEMPTION FROM THE PAYMENT OF CUSTOMS DUTY FOR NON-PROFIT ORGANISATIONS

Importers are reminded of **Item 19*(a)* of the Second Schedule, Customs Act, Chapter 78:01** — Gifts, Charitable and Public.

In accordance with the Act, "*Articles sent to the country as charitable gifts for free distribution, admitted as such by the Comptroller but not including article sent for distribution by the manufacturers thereof or by any person on his behalf except Cabinet shall otherwise direct.*"

Charitable organisations are entities that undertake charitable activities or exist solely for charitable purposes. They may be incorporated or unincorporated and operate on a non-profit basis. Organisations engaged in charitable activities **must be registered as 'Charitable Organisations' with the Ministry of Finance to be eligible for concessions under Item 19*(a)* of the Second Schedule of the Customs Act, Chapter 78:01.**

Please be advised that the recognition of charitable status does not ensure the waiver of duties and taxes on imported or purchased goods.

Importers are to be guided accordingly.

CUSTOMS & EXCISE DIVISION
TRINIDAD & TOBAGO

Ms. Yasmin Harris
Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No.: C&E 3/16/1/1/2
Dated: 03/12//24