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# RETURNING NATIONAL PROCEDURES & REQUIRED DOCUMENTATION

The Government of Trinidad and Tobago offers a Tax Concession of $250,000.00 on New Household Effects, and exemption on Import Customs Duty and Motor Vehicle Tax on Motor Vehicles imported, to citizens wishing to return home to reside permanently.

These concessions are granted under the following authorities:

- The Customs Act Ch: 78:01
- Motor Vehicle & Road Traffic Act: 48:50
- Value Added Tax Act 75:06

**Legal Requirement:**

Section 45A (1) and (2) of the Customs Act (Ch 78:01) and Act 2/2013 provide the conditions to qualify for the above concession. The applicant must satisfy the following conditions:

- Must be eighteen (18) years or over.
- A citizen of Trinidad and Tobago, or spouse of a returning national.
- Must have resided abroad for more than five (5) years continuously prior to their return.
- Notwithstanding periodic visits to T&T, the period of stay per visit should not exceed ninety (90) days.
- Intend to reside in T&T permanently.
- If the person has dual citizenship, one of the countries must be T&T.

⚠ **NOT MEETING ANY OF THE LEGAL REQUIREMENTS WILL DISQUALIFY PERSONS FROM THE CONCESSION OFFERED.**

## Step 1: Consultation with Customs Broker

Please prepare and submit the following documents:

- Current Passports (both local and foreign, if applicable) and 2 passport size photos.

- Proof of residence abroad for the last five (5) years, such as:
    - Utility bills
    - Rent/Mortgage receipts
    - Tax returns
    - Pay slips
- Prepare 2 Lists of items being shipped:
    - For new household items: include individual cost per item and a grand total.
    - For used household and personal items: a lot value is acceptable.
    - For vehicles: submit the title/ownership document.

### DEFINITION OF HOUSEHOLD EFFECTS

The term *household effects* shall include items such as air conditioning units, bedding, carpets, clocks, crockery, glassware, cutlery, electrical fans, furniture, record players, household electrical appliances, irons, kitchen and other domestic utensils, lamps, lanterns, household linen, pianos, pictures, sewing machines, silver and plated ware, stoves and electrical cooking and heating apparatus, laptop computers, and other like articles.

**Note:** Motor vehicles, building materials, and foodstuff are **excluded** from the definition of household effects.

## Step 2: Application for Motor Vehicle Import Licence (Ministry of Trade)

Required documents:

- Travel Pattern from the Ministry of National Security, Immigration Division.
- Affidavit from a commissioner of Affidavits.
- Passports (originals and copies of each)
- Vehicle title

## Step 3: Interview with Customs and Excise Division

Note: Your customs broker will accompany you during this interview. Business attire is required (strict dress code).

- Two (2) passport-sized photographs
- Proof of residence abroad (as listed above)
- Proof of intention to reside in Trinidad and Tobago (e.g., deed, job contract, retirement letter)
- Affidavit
- Travel history (travel pattern)
- Birth certificate
- Marriage Certificate (If applicable)
- Divorce Certificate (If applicable)