



**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

**CUSTOMS & EXCISE
GENERAL ORDER NO. 23 OF 2026**

(Made in accordance with Section 263(6), Chap. 78:01)

**CLASSIFICATION RULING
of the
Tariff Classification Committee**

2026

IMPORTER	MANUFACTURER	DESCRIPTION OF PRODUCT		TARIFF HEADING NUMBER	CUSTOMS PROCEDURE CODE EXTENSION
		INFORMATION	IMAGE		
R AND R TRADING COMPANY LIMITED	MARUTI SUZUKI	MARUTI BREZZA ZXI + AT SMART HYBRID		8703.22.90	100



[Signature]

Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No.: 2/4/2
Dated: 22/07/26



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		INFORMATION	IMAGE		
R AND R TRADING COMPANY LIMITED	MARUTI SUZUKI	MARUTI SUZUKI GRAND VITARA ALPHA SMART HYBRID		8703.22.90	100



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IMPORTER	MANUFACTURER	DESCRIPTION OF PRODUCT	TARIFF HEADING NUMBER	CUSTOMS PROCEDURE CODE EXTENSION
GENERAL PUBLIC	MARUTI SUZUKI TOYOTA KIRLOSKAR MOTOR	SMART HYBRID VEHICLES: SUZUKI FRONX SUZUKI GRAND VITARA SUZUKI SWIFT SUZUKI ERTIGA SUZUKI XL7 TOYOTA URBAN CRUISER TAISOR	8703.22.90	100

- These vehicles are equipped with a Smart “mild” Hybrid Vehicle (SHVS) System, in which the electric motor does not function as a motor for propulsion.




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