

SUBSIDIARY LEGISLATION

CUSTOMS REGULATIONS

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***CUSTOMS REGULATIONS**

made under section 263

PRELIMINARY

- Citation. **1.** These Regulations may be cited as the Customs Regulations.
- Definitions. **2.** In these Regulations—
“Common Market rate of duty” has the meaning given in section II of the Act;
“Common External Tariff” means the tariff set out in the First Schedule to the Act.

PART I

FORMS

- Forms [5/1955].
Schedule I. **3.** Specimens of the Customs Forms referred to in these Regulations by the Letter C and a number are contained in Schedule 1. The Comptroller may by Notification amend the Schedule by altering, replacing or cancelling any form.
- Printing of forms. **4.** All forms shall be printed by and obtainable from the Government Printer unless in any particular case the Comptroller approves the printing by any other person.
- Completion of forms. **5.** Every person required or permitted by the Customs Laws to submit any of the said forms to the Comptroller or proper Officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Comptroller or proper Officer may direct, as well as all other particulars specifically required by the Customs

* Since the 1950 Edition, these Regulations have been amended by the following: GN 59/1951, 152/1951, 211/1951, 5/1952, 111/1952, 174/1952, 4/1953, 11/1953, 5/1955, 155/1955, 19/1956, 45/1957, 44/1957, 194/1957, 158/1959, 44/1960, 29/1961, 91/1961, 95/1961, 93/1961, 4/1962, 73/1962, 19/1962, 94/1967, 132/1970, 246/1971, 248/1971, 185/1972, 197/ 1974, 58/1975, 60/1975, 132/1975, 112/1976, 130/1976, 76/1978, 188/1978, 42/1979, 54/1980, 138/1982, 76/1983, 6 of 1993, 72/1993, 3 of 1994, 6/1994, 132/1994, 5 of 1995, 127/1995, 34 of 1996, 213/1996, 182/2001, 70/2002 and 222/2004.

Laws or by the Comptroller or proper Officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper Officer may require.

6. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration made in any form or document prior to its submission to the Comptroller or proper Officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or proper Officer, dated by the person making the correction.

Forms to be legibly completed and corrections initialled.

7. Any proper Officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the Customs Laws in relation thereto have been duly observed.

Officer may refuse forms.

8. In all totals of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded for purposes of payment.

Fractions of a cent to be disregarded.

PART II

ARRIVAL OF AIRCRAFT AND SHIPS

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Trinidad and Tobago shall unless the Comptroller otherwise directs present to the Customs Boarding Officer or other proper Officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued in the Forms C1, C2 and C3 respectively immediately such Officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels, and comply with any instructions which the Officer may give regarding the landing, entry and delivery of any such packages and parcels.

Forms to be presented to Boarding Officer.

Forms C1, C2, C3.

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Boarding of ship required to report before bulk is broken.

10. The master of a ship required to report before bulk is broken may, if permitted by the proper Officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo, report in the manner and giving the particulars required by such Officer, in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in regulation 9. The master shall produce to the proper Officer all such stores, packages and parcels, and shall comply with any instructions which the proper Officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high duty and restricted goods.

11. The master of every ship as aforesaid shall, in addition to complying with regulation 10, deliver to the proper Officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material, and of all goods the importation of which is restricted as well as of any other goods required by the proper Officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of surplus stores

12. All stores which are required for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the Customs Boarding Officer or other proper Officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the Chief Preventive Officer, Boarding Officer or other proper Officer, who shall release such quantity as he may in his discretion consider necessary, and reseal the remainder; but the Customs Boarding Officer or other proper Officer may permit any stores to remain unsealed where he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance to boarding crews.

13. The master, officers, and crew shall give all possible assistance to Officers and Guards engaged in rummaging an aircraft or ship.

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- 14.** The report of every ship shall be in the Form C4 and shall be presented in duplicate to the proper Officer at the port where such ship first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow. Report of ship. Form C4.
- 15.** The report of the cargo of every aircraft and of its stores shall be in the Forms C5 and C71, and shall be presented in duplicate to the proper Officer at the port or place where such aircraft first arrives in Trinidad and Tobago or elsewhere as the Comptroller may in any special circumstances allow. Report of aircraft. Forms C5 and C71.
- 16.** The master of every aircraft or ship shall immediately upon demand made to him by the proper Officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganja, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a State Warehouse or other special place of security. List of goods for State Warehouse.
- 17.** Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast". Aircraft and ships in ballast.
- 18.** The contents of every package and of all cargo in bulk intended for discharge in Trinidad and Tobago, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading; but the contents of all packages containing rum, other spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such; and further all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods. How cargo to be reported.
- 19.** In the case of ships other than steamships, all cargo, whether consigned to Trinidad and Tobago or not shall be reported in the manner described in regulation 18. Report of cargo of ships other than steamships.
- 20.** In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Trinidad and Tobago is Cargo "in transit".

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prohibited or restricted, or consisting of rum or other spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18, but all other such cargo shall be reported as “General cargo remaining on board for exportation”.

Cargo over carried and returned.

21. Where the report contains particulars of cargo which has been previously reported in Trinidad and Tobago by the same aircraft or ship, and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading “cargo reported on (date) and over-carried”.

Particulars to be given in report.

22. The report of every ship exceeding 60 tonnes burden shall show the weight or cubic measurement of the cargo reported according to each bill of lading, and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then the quantity or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report, and summary of the totals of each page shall be shown on the last page of the report, on which the total tonnage shall be stated in words in length.

Statement of intention to discharge alongside quay, etc.

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of report.

24. Where goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the Form C7 or C8, as the case may require, and shall explain the reason for all excesses and shortages. However, if after having reported cargo to be landed, it is desired to clear an aircraft or ship without landing a part of such cargo, the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation. Before the Comptroller gives permission for the report to be

Forms C7, C8.

amended, the master or his agent shall further satisfy him in the case of goods found to be short either—

- (a) that the goods were not loaded; or
- (b) that they have been discharged and landed at some previous port; or
- (c) that they have been over-carried and landed at a subsequent port; or
- (d) that having been over-carried, they have been returned and landed in Trinidad and Tobago on the return voyage or by some other aircraft or ship which has loaded them at the port to which they had been over-carried.

25. Where a loading licence (Form C14) is granted to the master of an aircraft or ship proceeding to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, and having no cargo to discharge at such other port or place, no further permission to depart to the ports or places for which a licence has been issued shall be required.

Loading licence.
Form C14.

26. Save as provided in regulation 25, the master or agent of every aircraft or ship intending to proceed to a port or place in Trinidad and Tobago other than the port where the report of such aircraft or ship is or ought to be made, or to any subsequent port or place in Trinidad and Tobago, shall, before proceeding thither, submit to the proper Officer an application in the Form C12, and, upon being granted permission in writing under the hand of the proper Officer thereon, may proceed, subject to the directions and conditions therein expressed. The application shall contain particulars of any cargo remaining on board for exportation as described in regulations 19 and 20.

Permit to
proceed to
another port to
discharge.

Form C12.

27. Where it is desired to discharge any cargo remaining on board an aircraft or ship from the inward voyage at a port or place other than the port where the report of such aircraft or ship is or ought to be made, the master or his agent shall also submit to the proper Officer together with the application (unless such Officer otherwise allows) a copy of that part of the report relating to the cargo to be discharged at each such other port or place.

Copy of report
of cargo to be
discharged
coastwise to be
submitted with
application.

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Coasting cargo book.

Form C52.

28. Where it is desired to load coastwise cargo to be discharged at any such other port or place, the master or his agent shall also submit a cargo book in the Form C52 containing particulars of the goods to be carried coastwise, and shall keep such cargo book and account for the goods entered therein and produce it to the proper Officer as if such aircraft or ship were a coasting ship subject to the requirements of Part IX of the Act.

Permission to load prior to discharge.

29. Where any part of the cargo imported in an aircraft or ship remains undischarged, the specific permission of the proper Officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation.

Ship proceeding coastwise to discharge.

Form C 12.

30. Where the master of an aircraft or ship or his agent desires to discharge cargo at a place other than an approved place of unloading the application in the Form C12 shall be submitted to the proper Officer in time to permit of the necessary arrangements being made. Before any such application is granted, all the goods intended to be unloaded shall be entered by the importer.

PART III

ENTRY, UNLOADING AND DELIVERY OF CARGO

Particulars to be shown on entries. [72/1993 132/1994].

31. (1) All import and export entries shall show the particulars of all goods according to the Tariff and Trade Classification contained in the Schedules to the Act, the tariff heading numbers being quoted in each case.

(2) The Comptroller may by notice specify the Customs Procedure Code to be used on—

(a) the Customs Declaration (Import/Export) Form C82; or

(b) any declaration supplementary to Form C 82,

in respect of the entry of goods for importation, exportation, warehousing, rewarehousing, repacking in a Customs warehouse, transfer between Customs warehouses, transshipment or transfer between approved enterprises in free zones.

(3) Where the Comptroller specifies in a notice that the use of a Customs Procedure Code pursuant to subregulation (1) constitutes a necessary and complete form of declaration, the use of the Customs Procedure Code shall, without further description, constitute a complete form of declaration in respect of a claim to the specified treatment under the Customs laws concerning the entry of goods.

(4) The Comptroller may by notice specify which Customs Procedure Code requires a supplementary declaration on the Form C84, and shall prescribe the form of that supplementary declaration.

32. (Repealed by LN 72/1993).

33. Where the tariff provides alternative rates of duty for any article, the import or export entry relating thereto shall show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable, and on the work-sheet relative thereto the amount of duty chargeable at the ineffective alternative rate under the heading “alternative calculation (no charge)”.

Alternative rates
of duty.
[72/1993].

34. Where an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative import or export entry, he may in any case where for the purpose of the Customs Laws the goods are required again to be entered, obtain from the proper Officer a certificate on the appropriate import or export entry that duty has been paid on a previous import or export entry.

Certified entries.
[72/1993].

35. (Repealed by LN 132/1994).

36. (1) The entries required to be made for imported goods other than transshipment goods shall be in one of the following forms:

Import entries.
[72/1993].

- C86 Bill of Sight Covered by Bond
- C23 Deposit Entry.
- C82 Customs Declaration (Import/Export).

Forms C86,
C23, C82.

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(2) Import entries shall be submitted in as many copies as may be required by the Comptroller, those in the Forms C86, C23 and C82 (other than in respect of goods being warehoused) to the proper Officer at the Custom House, and those in the form C82 in respect of goods being warehoused, to the officer in charge of the State Warehouse at Port-of-Spain and to the proper Officer of Customs at other ports.

(3) In the absence of entry by the importer of goods that are required to be warehoused upon first importation, the Master or his agent shall pass a Permit to remove goods prior to entry—

Form C 72.

- (a) in the case of an importing steamship, immediately upon the landing of the goods; and
- (b) in the case of other ships or aircraft, before the goods are unloaded,

and shall convey all such goods immediately upon being landed, subject to any directions by the proper Officer, into a State Warehouse.

Entry for goods.

37. (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special cases allow, produce a declaration in respect of the goods duly completed in such form as the Comptroller may require, and shall give such further particulars as the Comptroller may think necessary for a proper valuation and account of the goods in such form as the Comptroller may direct.

Forms C 75,
C 76, C 77.

(2) The importer of any goods shall deliver to the proper Officer an invoice thereof and combined Certificate of Value and Declaration of Origin in the form prescribed for use under the regulations governing the entry of goods under the Common Market rate of duty.

All books,
documents, etc.,
to be produced.

38. The importer shall produce at his premises or elsewhere, as the Comptroller may appoint, to the proper Officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

39. Nothing in regulations 37 and 38 affects the powers of the Comptroller or of his Officers under any law relating to the Customs.

Nothing to affect powers under the law.

40. (1) In this regulation—

“aircraft” means all aircraft, with or without engines, together with their spare parts and their normal accessories and equipment when imported with the aircraft;

Temporary importation of aircraft, boats and vehicles. [158/1959].

“boats” means all pleasure boats and pleasure vessels, with or without engines, together with their spare parts and their normal accessories and equipment when imported with the boats or vessels;

“private use” means the use of aircraft, boats or vehicles by persons for non-commercial purposes and, in particular, for purposes other than the transport of persons for remuneration reward or other consideration, or the industrial or commercial transport of goods with or without remuneration;

“temporary importation papers” means the Customs document identifying an aircraft, boat or vehicle and providing evidence of the guarantee or deposit of import duties and issued by the appropriate organisation authorised by one of the Contracting Parties to, and in accordance with, the following conventions or any conventions amending or replacing the same—

(a) the Customs Convention on the Temporary Importation of Private Road Vehicles, signed at New York on 4th June, 1954;

(b) the Customs Convention on the Temporary Importation for Private Use of Aircraft and Boats signed at Geneva on 18th May, 1956;

“vehicles” means all road motor vehicles and trailers, together with their component parts and normal accessories and equipment when imported with the vehicles.

(2) No entry shall be required for aircraft, boats or vehicles owned by persons normally resident abroad which are imported under cover of temporary importation papers, for their private use

on the occasion of a temporary visit, either by the owners of such aircraft, or vehicles or by other persons normally resident abroad.

(3) Aircraft, boats and vehicles imported under cover of temporary importation papers may be used, for their private use, by third persons normally resident abroad if such persons are duly authorised by the holders of the temporary importation papers.

(4) No entry shall be required for component parts imported for the repair of a particular aircraft, boat or vehicle already temporarily imported where such parts are imported under cover of temporary importation papers. Replaced parts which are not exported shall be liable to import duties unless they are—

- (a) abandoned free of all expense to the State; or
- (b) destroyed, under official supervision, at the expense of the parties concerned.

as the Comptroller may require.

(5) An aircraft, boat or vehicle imported under cover of temporary importation papers shall be re-exported within the period of validity of such papers or, where such aircraft, boat or vehicle has been hired to a person normally reside abroad, as soon as such person leaves Trinidad and Tobago, whichever event first happens. On exportation the person to whom such papers were issued shall produce the aircraft, boat or vehicle and the papers to the proper Customs Officer for examination at the port of embarkation, and shall give to the proper Customs Officer on request any additional information or declarations relating to such aircraft, boat or vehicle and to its use in Trinidad and Tobago.

(6) Notwithstanding subregulation (5), the re-exportation of aircraft, boats and vehicles which are badly damaged by accident while in Trinidad and Tobago shall not be required where such aircraft, boats or vehicles are—

- (a) Subjected to the import duties to which they are liable; or
- (b) abandoned free of all expense to the State; or
- (c) destroyed under official supervision at the expense of the parties concerned,

as the Comptroller may require.

41. (Repealed by LN 72/1993).

42. The Comptroller may require the full duties of Customs to be paid upon the entry of any goods reimported into Trinidad and Tobago unless the importer, at the time of exportation of such goods had produced them to the proper Officer, and either had entered them prior to exportation on the appropriate export entry and complied with all the provisions of regulation 118, or, if exported by post, had obtained on a certificate of posting of the goods issued in the prescribed form by the proper postal authority the certificate of the proper Officer as to the examination of the goods at the time of posting.

Goods reimported. [72/1993].

43. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a Customs Declaration (Import/Export) in the Form C82 in as many copies as may be required by the Comptroller to the proper Officer at the Custom House at the port of discharge, together with a bond in the Form C62 or C63.

Customs Declaration (Import/Export) Forms C82. [72/1993].

Forms C62, C63.

44. Before presentation at the Custom House, entries in respect of goods being transhipped shall be presented to the Officer in Charge of the export station, who shall indicate thereon that the entry outwards has been passed for the exporting ship or that the exporting ship has arrived, or alternatively, that the Assistant Comptroller or other proper Officer has granted an application (which such Officer shall attach to the export entry) to allow the goods to be put afloat pending the arrival of the exporting ship.

Transshipment procedure. [72/1993].

45. However where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the export entry shall be presented for initialling to the Officer at the import station, instead of to the Officer at the export station.

Non-arrival of exporting ship. [72/1993].

46. A Customs Declaration (Import/Export) for goods entered in accordance with regulation 47 with the permission of the proper Officer for direct transshipment shall be presented to the Customs Boarding Officer or other proper Officer and no such goods shall be discharged from the importing ship until such Officer has given permission therefor.

Presentation of transshipment bills. [72/1993].

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Transshipment: permission to be granted.

47. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another, to enter for transshipment goods which have been deposited in a Customs area (whether or not the same have already been entered for delivery within Trinidad and Tobago) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a Customs area beyond the time when such goods, but for such permission, are required to be sent to the State Warehouse, shall submit to the Assistant Comptroller or other proper Officer a request for such permission in writing in such form as the Assistant Comptroller or other proper Officer shall require.

Bills of sight. [6 of 1993 3 of 1994]. Form C21.

48. (1) The declaration required in cases where the importer is unable for want of full information to make perfect entry of any goods shall be in the Form C21 (Bill of Sight) and at Port-of-Spain shall be made to the Assistant Comptroller or other proper Officer and at other ports to the Principal Officer of Customs.

(2) The fee for passing the declaration shall be—

- | | | |
|---|--------|----|
| | \$ | ¢. |
| (a) on C.I.F. value of \$10,000 and under ... | 100.00 | |
| (b) on C.I.F. value of over \$10,000 ... | 200.00 | |

Bonds to guarantee payment of duty.

49. The bonds used as guarantee of payment of duty (a) on goods imported for temporary use, (b) on perishable and other goods delivered in special circumstances with the permission of the Comptroller prior to payment of duty, (c) on goods landed at any port and removed prior to entry to another port or place, there to be entered and, (d) as the difference between the Common External Tariff and the Common Market rate of duty shall be in the Forms C54 to C56 respectively, and shall be presented to the Assistant Comptroller or other proper Officer at Port-of-Spain and to the Principal Officer of Customs at other ports.

Forms C54, C55, C56.

Permit to remove goods prior to entry.

50. Before any goods are removed under bond in the Form C56 the importer shall present together with the bond an application

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in triplicate in the Form C25 and receive thereon the written permission of the Assistant Comptroller or other proper Officer. Every such application shall include such particulars as the Assistant Comptroller or other proper Officer may require. No such goods may be removed except in accordance with the direction of the proper Officer at the port at which the goods are discharged.*

Forms C25, C56.

51. The permission required by section 83(a) of the Act for the unloading of any goods not required to be entered before unloading, unless previously given in writing by the Comptroller on application made to him by the agent of the aircraft or ship, shall be given by the Officer who first boards the aircraft or ship on arrival.

Permission to unload.

52. All goods not required to be entered before unloading, shall, after being discharged at an approved place of unloading, be forthwith removed and deposited in an approved building within the Customs area, unless the Supervisor or other proper Officer at Port-of-Spain or the Principal Officer of Customs at any other port grants permission for such goods to be deposited in a transit shed; but the master or his agent shall cause mails to be landed only at the station appointed for that purpose.

Certain goods may not be deposited in a transit shed.

53. The master or agent of every aircraft or ship in which goods discharged in damaged condition were imported into Trinidad and Tobago shall in respect of each aircraft or ship submit to the Comptroller a bad order list in Form C6 containing particulars of all packages which have been discharged from the ship in bad order.

Bad order list.

Form C6.

54. (1) In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, within twenty-four hours of completion of discharge of the cargo at any port, submit a landing account thereof to the proper Officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or

Landing account.

*As to goods removed in a coasting vessel, *See* regulation 59.

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short of the report, and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged, and the quantity and description of any cargo discharged in bulk. The account shall also indicate the disposition of all goods discharged.

Amendment of report on submission of landing account.

(2) If there are any discrepancies between the report and the landing account the master or his agent shall submit with the landing account an application to amend the report.

Subsequent amendments.

(3) Subsequent amendments to the report or landing account may be entertained by the Comptroller subject to such conditions, including the imposition of any lawful penalties that he may consider fit.

Delivery to be authorised. [6 of 1994].

55. (1) No goods may be discharged from an aircraft or ship, other than a steamship without permission of the proper Officer.

(2) No goods deposited on importation in a Customs area may be removed from that area unless the proper Officer—

- (a) authorises delivery of the goods in writing on the delivery order or bill of lading; and
- (b) issues a note in the Form C87 showing the goods in respect of which delivery is authorised.

Goods in hulks.

56. No goods having with the permission of the proper Officer been discharged into a hulk shall be discharged from the hulk save for such purpose, in such manner, and at such times, as may be permitted by the proper Officer on application made to him.

Goods conveyed ashore by drogher.

Form C11.

57. Where goods are discharged prior to entry and examination by the proper Officer into a vessel to be conveyed ashore and landed, the master or his agent shall sign and transmit with every shipment an account of the goods in the Form C11. Before any goods may be discharged from the vessel into which they have been put to be landed, the account shall be delivered to the proper Officer at the place at which the goods are to be landed. No vessel as aforesaid having gone alongside an approved place of unloading may depart therefrom except with the permission of the

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proper Officer. Where any goods remain on board any such vessel permitted to depart as mentioned above the master thereof shall observe such directions as the proper Officer granting the permission shall give.

58. No other vessel, boat or launch may go alongside any vessel containing goods which have been put into it to be landed, save with the permission of the proper Officer nor may any person save with such permission enter such vessel.

No other vessel to go alongside loaded drogher.

59. Before any goods are discharged from an importing ship into a vessel to be landed at another port or place, the master or his agent shall submit to the proper Officer an application in the Form C13 and obtain the permission of the proper Officer in writing thereon. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Permit to discharge into drogher for landing coastwise.

60. The conveyance of such goods shall be subject to any conditions which the proper Officer may impose and to the requirements of Part IX of the Act relating to the coasting trade, as well as to all other provisions of the Customs Laws relating to the entry, landing, examination and delivery thereof. However, where the goods have been entered prior to discharge from the importing ship, and the permission of the proper Officer has been obtained, they may, with the permission of the proper Officer at the port of landing, and on production to such Officer of the cargo book duly completed in accordance with Part IX of the Act, be delivered on landing, without further formality.

Condition and requirements of carriage coastwise.

61. (1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by the Form C44 or by the form required by the authorities in the country desiring the certificate of landing.

Landing certificate. [27/42].
Form C44.

(2) A fee of 75 cents shall be paid for every Certificate of Landing issued in respect of any consignment of goods imported into Trinidad and Tobago.

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Permit to reload goods landed in error.

62. Where any goods have been unloaded in error, the master of the ship or his agent shall make application in writing to the proper Officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all conditions in regard to the removal and reloading of such goods as the proper Officer may impose.

Landing of animals.

63. Where the importer of any animals has obtained the permission of the Technical Officer (Animal Health) and desires to land such animals before 9.00 o'clock in the morning of any day, he shall make application to the proper Officer in writing not later than 2.30 p.m. of the previous day, and deposit with such Officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10.00 o'clock in the morning of the day on which the animals are landed.

Apparatus for taking account of certain goods.

64. The importer of any cinematograph films or other goods of the quantity of which the examining Officer desires to take an account, and the quantity of which cannot conveniently be ascertained by the usual implements employed for ascertaining the quantity of goods, shall provide apparatus for the use of such Officer to enable him to take an account of the same.

Repacking of slack bags, etc.

65. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the form of entry to the proper Officer for permission to do so, and shall carry out all the instructions of such Officer for permission to do so, and shall carry out all the instructions of such Officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking packages.

66. The importer of any goods contained in packages found leaking in any Customs area, if the same have not been entered,

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shall at the request of the proper Officer deposit with the proper Officer, a sum sufficient to cover the duty thereon, and remove the goods forthwith from the customs area where they are deposited.

67. The importer of any coarse salt or other goods imported in bulk if required by the proper Officer shall pack the goods into bags or other packages of even net weights to the satisfaction of such Officer before the same are delivered from the Customs area.

Packing goods in bulk.

68. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper Officer immediately upon the completion of the examination thereof.

Dangerous goods to be immediately secured after examination.

69. Where in exceptional circumstances the importer of any goods desires that the same shall be examined at his private premises, he shall make application therefor to the Comptroller in writing. Where in his discretion the Comptroller grants any such concession, the importer shall observe such conditions as the Comptroller may impose.

Examination at private premises.

70. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films if found to be dutiable, or has entered into a bond in the Form C55 for the due production of a certificate from the Board of Film Censors certifying that such films have been passed by the Board as educational films.

Educational films.

Form C55.

71. Where any goods are delivered from any aircraft, ship or Customs area to be transferred to an exporting aircraft or ship, and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper Officer in charge of the importing aircraft or ship. However, where the goods have been removed into and remain in the care of the Officer at the Export station, the person entering the goods shall obtain from such Officer

Goods not exported after delivery.

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directions as to the manner and time of their removal and shall comply with any such directions as may be given; and where the goods have been put afloat the provisions of regulation 119 shall be observed.

Damage certificate.

Form C26.

72. Any person desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a Customs officer and before clearance to be damaged shall submit to the Comptroller an application therefor in the Form C26 containing the particulars required thereby or indicated therein, together with such evidence as he shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance. Where any goods are found to be damaged prior to the payment of the duty thereon, the full duty shall be paid unless the importer, on application in writing establishes his right to an abatement in accordance with the Act.

Refunds due to loss or destruction.

Form C27

73. Any person desiring to obtain remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 234 of the Act may make application in the Form C27 to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

Election of breakage allowance.

74. Importers of bottled liquors and oil in lots of not less than five cases may at the time of the first entry in respect of the goods in any one consignment and before examination thereof elect to claim a combined shortage and breakage allowance in respect of the actual quantity found short or broken.

PART IV

CUSTOMS AREAS

Security of buildings.

75. The proprietor of every Customs area shall, unless the Comptroller on written application otherwise allows, cause all buildings therein to be secured to the satisfaction of the Comptroller at 4.00 p.m. on every day other than Saturday, Sunday or a public holiday and to remain closed until 7.00 a.m. on the next ensuing day not being a Saturday, Sunday or public holiday.

76. The proprietor shall immediately on closing any such building deposit the keys thereof in such place as the Comptroller shall provide for their security, the key of the locker in which they are deposited being retained in the possession of the proprietor. The proprietor shall also supply to the Comptroller duplicate keys of each lock to be placed in a sealed glass covered receptacle which may be opened by the Comptroller in any emergency necessitating his obtaining immediate access to the building. In addition to the buildings being so secured, the Comptroller may himself place locks thereon as he considers necessary.

Deposit of keys.

77. The proprietor of every Customs area shall provide and maintain therein in good order and repair such office accommodation, scales, weights and weighing machines and other apparatus as the Comptroller may require for the use of Officers engaged in the examination of goods imported or exported.

Apparatus to be provided by proprietor of Customs area.

PART V

LANDING AND LOADING OF PASSENGERS'
BAGGAGE AND SHIPS' STORES

78. Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission of the proper Officer or by general permission of the Comptroller.

Permission to discharge passengers' baggage.

79. For the purposes of this Part the term "passengers' baggage" includes commercial travellers' samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

What is passengers' baggage.

80. If the master of any aircraft or ship desires to land any surplus stores he shall make application for the purpose in writing to the Comptroller or Principal Officer of Customs according to the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each

Landing of surplus stores.

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article; and the Comptroller or Principal Officer, as the case may be, may either permit the same to be entered for use within Trinidad and Tobago and landed in like manner as if the same were cargo, or he may permit the same to be landed and duty collected in like manner as if such surplus stores were passengers' baggage; Any member of a ship's company who is severing his connection with the ship at a port in Trinidad and Tobago may be given the same duty free privileges in regard to his baggage as are given to passengers: Members of a ship's company going ashore for a short period may be permitted to take ashore without payment of duty, tobacco, cigars, or cigarettes if duly declared to be for their own immediate consumption and not exceeding in quantity 25 grams in total per man, but no spirits or other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Death of livestock aboard ship.

81. The master of any ship shall, while in port, report to the proper Officer the death of any livestock forming part of the ship's stores and obtain the permission of such Officer before disposing of the carcass.

Certain boats only may convey passengers, etc. Ch. 50:07. Ch. 50:08.

82. Unless the proper Officer otherwise allows no vessel other than a vessel holding a drogher's licence under the Droghers Act, or a drogher's boat licensed as such or a ship's boat or a boat belonging to the State, or a motor launch licensed under the Motor Launches Act, may engage in the landing or loading of passengers' baggage or ships' stores; but boats propelled by oars if licensed to carry passengers under the Harbours Act may also carry the baggage belonging to such passengers.

Ch. 50:06.

Places where passengers' baggage, etc., may be landed.

83. All passengers, baggage or ships' stores which have been put into a vessel to be landed shall be conveyed direct and without delay to and landed at the following places only:

(a) In Port-of-Spain—

At the Custom House steps within nine metres thereof on either side or at such part of the Deep Water Quay as the proper Officer directs, or, in

the case of passengers' baggage arriving in ships required to report before bulk is broken, at the Queen's Wharf or as the proper Officer requires.

- (b) At San Fernando—
Within 45 metres of the Custom House on either side;
- (c) At Scarborough—
On the pier.

84. All passengers' baggage and ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper Officer at the nearest place appointed for the examination of baggage and may not be removed therefrom until they have been examined and passed and any duty payable thereon, paid to the proper Officer.

Baggage, etc. to be delivered to Custom Officers on landing.

85. In Port-of-Spain, passengers' baggage landed anywhere other than at the Queen's Wharf shall be handled only either by the passenger himself or by a baggage porter duly authorised by the Comptroller to act as such, until it has been delivered from the place of examination with the permission of the Examining Officer. At the Queen's Wharf in Port-of-Spain and elsewhere, baggage shall be handled either by the passenger himself or by a person employed for the purpose either by the passenger or by the master of the ship or his agent.

Who may handle baggage.

86. No person may enter the Baggage Room or other place reserved for the examination of baggage except the proper Officers and the passengers to whom the baggage belongs and such other persons as may be specially permitted by the Comptroller to enter the Baggage Room or other place as mentioned above.

Who may enter the Baggage Room.

87. The owner of any baggage brought into a Customs area shall immediately attend upon the proper Officer, answer all questions as the Officer may put to him, make such declarations in writing (including a declaration in the Form C15) relating to his baggage as the Officer may require, thereupon forthwith pay to the proper Officer any duty that may be payable thereon, and

Examination and clearance of baggage.

Form C15.

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forthwith remove his baggage from the Baggage Room. The proper Officer may refuse to attend to any passenger until the whole of the passenger's baggage is presented to him in one place, or, where any baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Comptroller nor any of his Officers is liable for any loss or damage to any baggage which is not cleared as mentioned above.

Baggage to be passed before removal.

88. No person may remove any baggage out of the charge of the proper Officer until such Officer has initialled or otherwise marked each package of such baggage, or, in the case of articles liable to duty, until the person has signed the copy of the receipt for the duty which is required to be retained in the possession of the proper Officer.

Duty-free allowances to passengers. [5 of 1995].

89. The following articles if duly declared by an adult passenger shall be admitted free of duty, *viz.* —

- (a) wine or spirits not exceeding 1.5 litres in all; and
- (b) tobacco, not exceeding 250 grams;
- (c) cigars not exceeding fifty in number; or
- (d) cigarettes not exceeding two hundred in number.

If any passenger imports in his baggage any of the abovementioned articles in any quantity exceeding those specified, duty shall be paid on the excess.

Quantities of spirits, wines and tobaccos passengers may import in baggage.

90. Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper Officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantities:

Tobacco, cigars and/or cigarettes, 2.25 kilograms weight in all;

Spirits, 18 litres in all; and

Wines, 45 litres in all,

and such articles so imported by passengers in their baggage shall not be deemed to be goods prohibited to be imported. Any greater

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quantity of any such articles shall be deemed to be cargo and be reported and entered as such and must be contained in packages of the sizes or contents respectively referred to in section 39 of the Act.

91. Every passenger importing firearms or ammunition in his baggage shall write on an approved label in block characters his name and his address while in Trinidad and Tobago, the name of the importing ship and the date, and shall deliver the same with the label securely attached thereto to the proper Officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and Customs duty in respect thereof* has been paid or until application for permission to export the same has been made. Every such passenger shall be given by the proper Officer a receipt for the firearms or ammunition left in his charge.

Firearms of passengers.

92. Baggage may not remain in a Customs area for more than ten days without the written sanction of the Comptroller. At the expiration of ten days or such longer period as the Comptroller may allow all baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period of ten days.

Period in which baggage is to be cleared.

93. The baggage of passengers proceeding on board outward bound aircraft or ships shall be loaded from one of the places mentioned in regulation 84, or such other place as the proper Officer may allow, or, in the case of an aerodrome, from the place appointed for the examination of baggage, and if the proper Officer so requires shall not be loaded or put off to be loaded until it has been examined by him and shall be handled by the passenger or by such persons only as such Officer may approve.

Where passengers' baggage may be loaded.

94. The master of any aircraft or ship desiring to take on board duty paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than thirty tonnes burden or of any aircraft desiring to take on board duty paid stores

Permit to ship stores. [72/1993].

*See Firearms Act (Ch. 16:01).

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Forms C28. on drawback or duty free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the Boarding Officer or other proper Officer in the Form C28. In the case of duty paid stores to be shipped on drawback he shall also produce a drawback and debenture application in the Form C29 and appropriate export entry in as many copies as may be required by the Comptroller, and, in the case of duty free stores to be taken on board from warehouse, the documents required by regulations 111 and 112. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper Officer, and shall not commence until the application mentioned above has been granted.

Bond to ship stores.

Forms C60, C61, C62, C63.

Dutiable stores to be produced.

95. No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond* has been given in one of the Forms C60, C61, C62 or C63.

96. All stores put on board on drawback or from a warehouse or transferred from one aircraft or ship to another or otherwise shall be produced to the proper Officer before being put on board, and upon being put on board (except in the case of ships of war) shall not be taken into use until the aircraft or ship has left Trinidad and Tobago, provided that duty paid stores on which no drawback is claimed may be taken into immediate use.

PART VI

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

Disembarkation of passengers, etc.

Ch. 50:06.

97. Every person disembarking from any aircraft or ship which has arrived in Trinidad and Tobago and is not alongside any jetty, quay or wharf, shall proceed in a licensed drogher or ship's boat or a drogher's boat licensed as such, or a boat belonging to the State or a licensed motor launch, or a boat propelled by oars and licensed to carry passengers under the Harbours Act, by the most direct route to the place prescribed for the landing of baggage, or such other place as the Comptroller may in any special circumstances

*See regulations 43 and 111.

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permit, and there disembark and proceed to the place appointed for the examination of baggage, or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the Customs area.

98. Except as provided in regulation 97, every person disembarking from an aircraft or ship, which has arrived in Trinidad and Tobago shall proceed forthwith to the place appointed for the examination of baggage or to such other place as the proper Officer may direct and there remain until he has received the permission of the proper Officer to leave the Customs area.

Passengers to proceed to Baggage Room.

99. The provision of regulations 97 and 98 shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived in Trinidad and Tobago and who returns on shore.

Preceding regulations to apply to persons going on board, etc.

100. No person shall bring any article on shore from any aircraft or ship which has arrived in Trinidad and Tobago except such articles as he is expressly authorised to bring ashore by the Customs Laws.

Unauthorised landing of articles.

101. The following persons only are authorised to go on board any ship that arrives in Trinidad and Tobago, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any State or Municipal employee or Consul acting in the execution of his duty, any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey and local persons who wish to board a foreign pleasure craft at the invitation of the master of that pleasure craft. However, the Comptroller may, by permit in writing under his hand, authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit; and further, the Comptroller may give general permission to any person or persons to proceed on board any such ship or ships. No permission given under this regulation has effect in any case where the master of the ship or his agent refuses to allow any person to board the ship.

Persons permitted to go aboard ships. [127/1995].

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Places from which persons may go aboard.

102. Every person intending to go on board any aircraft or ship that has arrived in Trinidad and Tobago shall proceed from one of the places prescribed for the landing of baggage (or, in the case of an aerodrome, from the place appointed for the examination of baggage) by the most direct route to such aircraft or ship, unless the proper Officer shall otherwise allow, on application being made to him.

Comptroller may enclose and restrict use, of any place.

103. The Comptroller may cause to be enclosed or set apart by barricades or in any other manner any part of a Customs area or any other place at which persons may be authorised to land from or go on board any aircraft or ship arriving in Trinidad and Tobago and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper Officer may enter any place so enclosed or set apart.

PART VII

LOADING, ENTRY OUTWARDS, LOADING LICENCES AND CLEARANCE OF SHIPS

Entry outwards and certificate of rummage. Forms C9, C10.

104. The entry outwards required for ships shall be in the Form C9 and shall be signed on behalf of the Comptroller by the Officer appointed to receive ships' reports, and in the case of ships other than steamships, on production of the proper Officer's certificate of rummage in the Form C10.

Loading Licences. Form C14.

105. Loading Licences shall be in the Form C14. Such licences shall be issued in duplicate by the proper Officer on written application made by the master or his agent, and may be issued as a loading licence or special loading licence.

Content. Forms C16, C5, C71.

106. The master or agent of every ship or aircraft departing from Trinidad and Tobago shall present the content required by sections 163 and 166 of the Act to the proper Officer at the Custom House. Such content shall be in the Forms C16 (ship) or C5 and C71 (aircraft). The content of a ship other than a steamship shall first be presented to the Searcher for his signature.

107. The content shall contain particulars of all goods shipped in accordance with the descriptions contained in the export entry for such goods. In the case of ships exceeding 60 tonnes burden the weight or cubic measurement of the cargo shall be shown in the manner described in regulation 22 relating to ships' reports.

Particulars required by content. [72/1993].

108. The particulars of all drawback, warehoused or transshipment goods shipped either as cargo or stores shown in the account shall include a statement of the number of packages under each head in words at length.

Totals of certain goods to be shown.

109. Before any ship is cleared and authority for departure granted under the Act, the master or agent shall produce to the proper Officer the certificate in writing required by section 48(b) of the Port Authority Act*.

Port Authority's Certificate required. Ch. 51:01

110. (1) The account required by section 164 of the Act to be submitted by the master of a ship other than a steamship for the purpose of clearance shall be in the Form C17 and shall be presented to the Searcher for signature and afterwards to the proper Officer at the Custom House at the final port of departure of the ship, together with all loading licences, export entries and the content mentioned in regulation 106.

Clearance for ships other than steamships. Form C17. [72/1993].

(2) The clearance required by section 166(1) of the Act shall be in the Form C18.

Clearance for steamships. Form C18.

PART VIII

EXPORTATION OF GOODS

111. The forms to be used when goods are entered for exportation are entitled:

Forms for exportation. [72/1993].

C29 Drawback and Debenture Application.

Forms C29, C32, C58, C59, C60, C61, C82.

C32 Shipping Bill for Local Produce. Aircraft bunkers.

C58 Bond for exportation.

C59 General Bond for exportation.

* Note the further requirement of a Harbour Master's Certificate under section 27 of the harbours Act (Ch. 50:06).

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- C60 Bond for shipment of stores.
- C61 General Bond for shipment of stores.
- C82 Customs Declaration (Import/Export)

Drawback
export entry
and debenture.
[72/1993].

112. Export entries on which drawback is claimed shall be presented in as many copies as may be required by the Comptroller together with an application on the relative form of debenture (C29) to the proper Officer at the export station.

Export entry *ex*
warehouse and
locker's order.
[72/1993].
Form C31.

113. Export entries for goods shipped from warehouse in the Form C82 shall be presented in duplicate to the Officer in charge of the warehouse together with the prescribed excise locker's order in as many copies as may be required by the Comptroller.

Bonds.

114. All bonds shall be executed before the Assistant Comptroller or other proper Officer at the Custom House who may require that they be certified by the State Solicitor before accepting them. Before any bond is acted upon it shall be stamped with a stamp to the value of the appropriate stamp duty.

Customs
declaration for
goods free of
export duty.
[72/1993].
Form C82.

115. Customs Declarations (Import/Export) in the Form C82 in respect of goods being exported, not liable to export duty, shall be presented in as many copies as may be required by the Comptroller to the proper Officer at the Custom House.

Customs
declaration for
goods liable to
export duty.
[72/1993].
Form C82.

116. Customs Declarations (Import/Export) in the Form C82 in respect of goods being exported, not liable to export duty, shall be presented in in as many copies as may be required by the Comptroller to the proper Officer at the export station.

Conditions
constituting
export.
[72/1993].

117. No goods entered under bond whether transshipment, warehoused, drawback or other goods, and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Comptroller otherwise directs, be deemed to have been put on board an aircraft or ship or exported unless —

- (a) the goods have first been entered on the appropriate export entry;

- (b) they have been produced thereafter and immediately prior to loading to the proper Officer for examination;
- (c) following examination the goods were forthwith conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper Officer;
- (d) the master or other responsible Officer of the exporting aircraft or ship has certified on the export entry or other form that the goods have been received on board; and
- (e) particulars thereof are included in the content of the exporting aircraft or ship.

118. Before the owner of any goods or the master of any aircraft or ship or his agent unloads any goods which have been put into any aircraft or ship or into any vessel to be waterborne and subsequently loaded for exportation or use as stores or removes the same from the aircraft or ship or discharges them from the vessel into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the Comptroller in the Form C37 and obtain the Comptroller's permission to unload the goods as mentioned above and shall thereupon discharge or re-land such goods in accordance with the directions of the proper Officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the Officer in charge of the warehouse from which they were removed, unless the proper Officer otherwise directs.

Permit to re-land goods shipped for export.

Form C37.

119. For the purposes of section 158 of the Act, goods shall be deemed to be re-entered for exportation if the exporter in the presence of the proper Officer makes a written request on the export entry on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived or has been entered outwards; but where a part only of

Goods short shipped to be re-entered for exportation. [72/1993].

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the goods originally entered is shipped in accordance with an export entry, a fresh shipping bill shall be passed for the remainder of such goods.

PART IX

WAREHOUSING

Alterations or additions to private warehouse.

120. The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Comptroller.

Private warehouse—locks and apparatus.

121. The provisions of regulations 76 and 77 apply equally to the warehouse-keeper of a private warehouse as they apply to the proprietor of a building in a Customs area.

Charges for whole-time officer in private warehouses. [95/1961, 94/1967, 246/1971, 60/1975, 78/1978, 76/1983, 213/1996, 70/2002, 222/2004].

122. (1) In any case where the Comptroller considers it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehousekeeper shall pay to the Comptroller for the use of Trinidad and Tobago a sum equal to the salary or salaries actually received by such Officer or Officers. Where more than one Officer is in charge the maximum payable in respect of the Senior Officer shall be \$6,295.00 per month and in respect of each other Officer \$5,671.00 per month; and where only one Officer is in charge the maximum amount payable shall be \$5,671.00 per month.

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of such Officer or Officers when the private warehouse is at a distance of more than 1610 metres from the Custom House.

Charges for part-time officer in private warehouses. [95/1961, 94/1967, 246/1971, 60/1975, 78/1978, 76/1983, 213/1996, 70/2002, 222/2004].

123. (1) In the case of a private warehouse which is not required to be opened every day, the Comptroller may arrange for supervision to be exercised by Officers appointed by him and paid by the day. In any such case, the warehouse-keeper shall pay the Comptroller for the use of Trinidad and Tobago, a sum of \$32.71 for each hour or part of an hour during which the warehouse is kept open on any day, subject to a minimum charge of \$65.42 per

day, and also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance (or both) of any such Officer when the private warehouse is at a distance of more than 1610 metres from the Custom House.

(2) The Comptroller may where application is made by two or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more Officers to be in charge of and supervise such warehouses and apportioning between such warehouse-keepers the sums payable under regulation 123(1).

124. (1) Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper Officer may direct and without delay from the Customs area in which they have been deposited on importation to the warehouse for which they are entered and there delivered into the custody of the Officer in charge of the warehouse.

Removal of goods for warehousing.

(2) Goods warehoused shall be examined immediately upon receipt into warehouse. When the goods are examined on the day of warehousing no charge shall be made. Where the importer fails to attend or to cause his duly authorised clerk to attend and prepare the goods for examination and close the packages immediately thereafter on the day of warehousing, or as soon thereafter as the Officer in charge of the warehouse requires, he shall forthwith pay to the Comptroller the sum of fifty cents in respect of each package warehoused for each day after the goods are warehoused (including the day of warehousing) up to but exclusive of the day when he attends or causes his duly authorised clerk to attend as mentioned above.

Examination of goods on receipt into warehouse.

125. No goods may be removed from any Customs area to a warehouse or from one warehouse to another warehouse or to a Customs area at any later time than will permit the same to be received at the warehouse or Customs area to which they are to be removed before 4.00 o'clock in the afternoon unless the Comptroller in any special circumstances otherwise allows.

Hours of receipt of goods in warehouse.

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How goods for warehouse may be conveyed.

126. Goods removed under the foregoing regulations shall be conveyed under such conditions and supervision and in such vehicles or by such means only as the proper Officer permits.

Warehousing of imported liquids used for blending with local spirits. [174/1952].

127. Goods consisting of liquids which the importer desires to convey to an Excise Warehouse for blending with locally made spirits may upon being entered for warehousing and subject to the directions of the proper Officer be conveyed direct to the Excise Warehouse.

Warehousing and delivery of ganja.

***128.** All ganja imported into Trinidad and Tobago shall be warehoused in the State Warehouse at Port-of-Spain and shall not be delivered therefrom except under the following conditions:

- (a) the ganja shall be packed in separate packets of such weights as the Comptroller may direct;
- (b) each packet shall be securely sealed by the importer to the satisfaction of the proper Officer; and
- (c) before any ganja is put into packages, it shall be duly entered for consumption in Trinidad and Tobago and the full duties of Customs paid thereon.

Goods which may not be warehoused.

129. If any goods entered to be warehoused are found by the Officer examining them to be insecurely packed, or to consist of goods required to be duty paid on first importation or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void, and the goods shall be deemed to be unentered and, if they have been removed from the Customs area, they shall be returned thereto without delay by or at the expense of the owner, unless the Comptroller allows them to be entered for use within Trinidad and Tobago forthwith. All goods, the landing or importation of which

*Note that the Narcotic Control Ordinance No. 27 of 1961, makes it an offence to import ganja except under a licence issued by the Minister under that Ordinance.

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is prohibited or restricted and which are landed or imported into Trinidad and Tobago shall be forwarded to a State Warehouse and dealt with according to Law: Provided that the Comptroller may permit such goods to remain in a Customs area for such period as he considers proper.

130. All rents and charges on warehoused goods shall be paid to the Comptroller within such time after the 30th June, and 31st December of each year as he may direct, and any rent or charges due when the goods are to be delivered from the warehouse shall be paid before delivery. However, the Comptroller may in his discretion defer the collection of the rent and charges due upon any goods entered by the agents of a ship for want of entry or upon any goods which on the dates mentioned above in any year have been warehoused for less than nine months until such goods are about to be delivered or (in the case of want of entry) are sold by him in accordance with the provisions of the Act and the President may in his discretion remit or reduce the rent or charge due on any goods in any case where he considers it expedient to do so.

Rents and charges on warehoused goods.

131. Before any warehoused goods are repacked the owner shall submit to the proper Officer in duplicate a request to repack in the Form C38 containing the particulars required thereby and signed by the owner.

Repacking of warehoused goods.
Form C38.

132. The Comptroller may refuse to grant any application to repack warehoused goods or may permit repacking, including bottling, blending and mixing of goods, subject to such conditions as he may specify.

Comptroller may refuse or impose conditions for warehouse operations.

133. The grant of permission to repack warehoused goods shall be conditional upon the owner of such goods observing all the requirements of the proper Officer, including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained, and as to the disposal and clearance on payment of duty on any part of such goods.

Conditions for repacking.

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Rent, etc., to be paid before repacking is permitted.

134. Upon the receipt of the original request to repack containing the Cashier's or other proper Officer's receipt for the rent and charges due, the Officer in charge of the warehouse shall make arrangements for the supervision of the repacking operation.

Account of goods on repacking.

135. An account of the goods as found on completion of any repacking operation shall be certified upon the request of the owner by the Officer in charge of the warehouse in such form as may be most convenient, and a copy thereof given to the owner.

Transfer of warehoused goods.

136. Where the owner of any goods deposited in a warehouse desires to transfer the goods to another person, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in the Form C39.

Form C39.

Entry *ex*-warehouse for goods liable to duty. [72/1993].
Form C82.

137. Before any goods may be delivered from a warehouse for use in Trinidad and Tobago, the importer shall complete and submit to the proper Officer a Customs Declarations (Import/Export) in the Form C82 in as many copies as may be required by the Comptroller.

Goods entered for export.

138. No person may enter for consumption within Trinidad and Tobago any goods which have been entered for exportation unless he has first applied to and received from the Comptroller permission so to enter such goods.

Forms required on removal of warehoused goods. [132/1994].
Forms C64, C65, C82.

139. Before any goods are removed from a warehouse for rewarehousing, the owner of the goods shall complete and submit to the proper Officer the following forms:

- (a) Form C64 — Bond for removal of warehoused goods;
- (b) Form C65 — General bond for removal of warehoused goods;
- (c) Form C82 — The Customs Declaration (Import/Export).

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140. Goods delivered for removal from one warehouse to another warehouse or from a warehouse to a customs area shall be removed by the owner or his agent by such means, at such times, and subject to such conditions as the proper Officer may direct and without delay from such warehouse to the place to which the goods are to be removed and there delivered into the custody of the proper Officer.

Conditions of removal.

141. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the Forms C58 to C61.

Bonds for exportation of warehoused goods. Forms C58, C59, C60, C61.

142. The Comptroller may in his discretion permit any approved person to enter into a bond for payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse would seriously incommode such person. The bond shall be in the Form C66.

Bond for payment of rent.

Forms C66.

143. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair. The Comptroller may, in the event of any package becoming unserviceable, transfer the goods contained in such package to another package, and the owner of such goods shall pay to the Comptroller all expenses in connection therewith.

Warehoused goods to be properly packaged.

PART X

AUCTION SALES OF GOODS

144. Where under the Customs Laws any goods are sold by auction, the auctioneer shall enter into a bond in the Form C69 in a sum sufficient to cover the value of the goods to be sold; but where the auctioneer is an Officer of Customs no bond shall be required.

Auctioneer's bond. Form C69.

145. Before any sale as mentioned above commences, the auctioneer shall announce that the bids taken will be exclusive of

Conditions of sales by auction.

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duty and any rent and charges due to the State, and that any goods sold but not cleared within 14 days from the day of sale will be forfeited according to law. As each lot is put up for sale, he shall announce the amount of rent and charges due and the amount of duty payable, which amounts shall be paid in addition to the amount of the accepted bid.

Auctioneer to certify Sale Book.

146. On the conclusion of any sale as mentioned above, and before leaving the place where the sale takes place, the auctioneer shall give a certificate or correctness in the Auction Sale Book of the particulars of the sale recorded therein, or, in the case of dispute, shall forthwith record full particulars of the matter in dispute in the Auction Sale Book.

Delivery of goods sold at auction.

147. When the auctioneer receives the amount of the purchase price, he shall make and sign an order to the Officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the Officer in charge of the warehouse, and pay to the cashier the amount of the duty, rent and charges due. On production of the cashier's receipt for the same, and on surrender of the delivery order (if in order) and on giving a receipt for the goods in the Auction Sale Book to the Officer in charge of the warehouse, the purchaser may take delivery of the goods from the warehouse.

Auctioneer's account.

148. The auctioneer shall deliver to the proper Officer a full account of the goods sold and the prices realised within 21 days of the date of sale, together with the amount received by him for the goods, after deduction of a commission of $7\frac{1}{2}$ per cent of the proceeds and of all expenses of sale approved by the Comptroller.

Owner may receive net proceeds of sale. Form C42.

149. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the Form C42 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

PART XI

GRANTING OF DRAWBACKS

150. Goods intended for drawback shall be presented for examination at one of the following places:

Places for examination and equipment.

(a) At Port-of-Spain—

- (i) The Customs Office at Queen's Wharf;
- (ii) That portion of King's Wharf between the eastern end of No. 1 Transit Shed and the western end of No.8 Transit Shed in the King's Wharf Extension;

(b) At San Fernando—

At some portion of the Wharf lying between the Custom House and the north-eastern end of the Steamers' Warehouse;

(c) Generally—

At any other place at which the Comptroller may allow such goods to be presented for examination.

151. No allowance shall be made for breakage, and drawback shall be payable according to the actual quantity of goods exported, or shipped as stores, as the case may be.

Refund according to actual quantities.

152. No drawback shall be paid on any goods (other than locally manufactured cigarettes, provided for in regulation 158), unless the drawback claimed in respect of the goods entered on any one export entry exceeds the sum of two dollars.

Minimum drawback payable. [72/1993].

153. No drawback shall be paid—

(a) on any goods entered for exportation, or shipment as stores, unless they are duly produced to the proper Officer at the approved place of examination prior to shipment and also on board the exporting ship;

Certain conditions affecting entitlement.

Production for examination.

(b) in any case where the Comptroller certifies that he is not satisfied that any package or goods in

Goods to be identical.

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respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Trinidad and Tobago;

Goods to be conveyed direct.

(c) on any goods entered for exportation, or shipment as stores, unless the goods are conveyed direct and without delay from the place of examination on to the exporting ship except where in any particular case the proper Officer permits the goods to be kept in official custody at the expense of the exporter;

No drawback payable on goods of which value has depreciated.

(d) in respect of any goods entered for exportation, or shipment as stores, the value of which in the opinion of the Comptroller, on account of deterioration, has depreciated so as to render the goods unsaleable at a reasonable profit in Trinidad and Tobago, unless the Comptroller in his discretion in any special circumstances otherwise directs;

Samples for testing.

(e) on any goods entered for exportation, or shipment as stores, unless the person presenting the same for examination furnishes the proper Officer with such samples as he may require for purposes of tests or otherwise, and duly assists such Officer in examining and taking an account of the same;

Goods to be exported within one year of importation.

(f) on any goods exported or used on board any aircraft or ship as stores unless the goods are exported or put on board as stores within 12 months of the date of importation thereof unless the President in any special circumstances directs that drawback be paid.

154. The Comptroller shall refuse to grant drawback on any goods except the goods are entered in the content of the exporting ship, unless the omission is explained to his satisfaction.

Goods to be borne on content of exporting ship.

155. The notice of exportation contained in the export entry shall be duly stamped as required by the Stamp Duty Act.

Notice of exportation to be stamped. [72/1993]. Ch. 76:01.

156. Save and except as provided below, a drawback of the full duties paid on the importation of any goods shall be granted on the re-exportation, or shipment as ships' stores thereof, subject to the following conditions and exceptions:

Drawback on ship's stores.

(a) That the goods are not prohibited by any law or regulation from exportation or from the allowance of drawback;

Goods not prohibited.

(b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper Officer, or, if not enclosed, consist of identifiable single units, or, if in bulk, are capable of measurement and/or identification and are measured and/or identified with the particulars shown on the import entry and on the invoices relating thereto;

Goods properly packed or identifiable units.

(c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages were opened and the contents dealt with in such manner as the Comptroller had directed or approved of in any particular case;

Goods in original packages.

(d) That if in regard to any particular description of goods or any particular consignment the Comptroller so directs, each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller may require, and shall be kept so marked and secured until re-exported, or shipped as stores;

Packages secured on importation.

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Invoices deposited.

(e) The the invoices are deposited with the Comptroller on importation and before the goods are delivered to the importer;

All expences borne by exporter.

(f) That all expenses for giving effect to these regulations are borne by the persons availing themselves thereof.

Drawback at lower rate of duty.

If in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported, or shipped as stores is less than the rate of import duty actually paid thereon, then drawback shall be calculated according to the lower rate of duty.

Ship's stores on which no drawback payable.

157. No drawback shall be paid on the exportation, or shipment as stores, of any imported goods of the following descriptions:

- Animals, living;
- Eggs in shell;
- Fish, fresh, including fresh fish in cold storage and turtle;
- Fruit, fresh;
- Hay and chaff;
- Honey;
- Leather, undressed;
- Meat (chilled or frozen) including game and poultry;
- Milk, condensed or otherwise preserved containing less than 8 per cent of butter fat;
- Spirits—rum;
- Tobacco, unmanufactured;
- Vegetables, fresh, other than potatoes.

Drawback on cigarettes manufactured locally. [194/1957, 19/1962, 73/1962, 188/1978].

158. A drawback shall be paid in respect of imported tobacco used in the manufacture of cigarettes within Trinidad and Tobago at the rate of \$6.28 per Kilogram by weight of cigarettes exported from Trinidad and Tobago, or shipped as stores, or deposited in a private warehouse pending exportation or shipment as ships stores, or delivery therefrom, free of duty, for any other purpose approved by the President; but no drawback shall be paid on any shipment of less than six kilograms of cigarettes so exported or deposited in a private warehouse.

159. A drawback of the duties paid on the importation of steel used in the manufacture of steel drums for exportation shall be paid subject to the following conditions:

Drawback on steel drums manufactured locally.

- (a) Any person desiring to obtain a drawback of the duties paid on steel imported for the manufacture of steel drums, which are to be subsequently exported from Trinidad and Tobago, shall, on the importation of any steel to be used in the making of such drums, pay down to the Comptroller such sum as, in his opinion, represents twice the duty upon such proportion of the steel as is to be used in the manufacture of drums for use within Trinidad and Tobago.
- (b) At the end of every calendar year the sum so paid shall be subject to adjustment as follows:
 - (i) The manufacturer shall submit to the Comptroller a statement setting out such particulars as he requires including the number of drums manufactured, the number of drums exported, the amount of steel used in the manufacture thereof and the amount of the duties paid on steel used in their manufacture;
 - (ii) The manufacturer shall keep books made out in a manner and with sufficient particulars to enable the Comptroller to satisfy himself of the correctness of the said statement;
 - (iii) The manufacturer shall pay the expenses of checking the said statement and books and shall, if necessary, provide office accommodation and pay the whole or part of the salary of the Officer deputed for the purpose of checking the statement, books or any matter in connection therewith;
 - (iv) The Comptroller after satisfying himself of the correctness of the statement, shall

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calculate the amount of duty that should have been paid (at the full rate of duty for the time being in force) during the calendar year on such proportion of the steel as has not been used in the manufacture of drums for exportation, and shall refund to the manufacturer the difference between the sum paid under paragraph (a), and the sum so calculated;

- (v) Should the amount of duty due exceed the amount paid under paragraph (a), the manufacturer shall pay to the Comptroller the amount of the excess;
- (vi) The manufacturer shall enter into a bond to the satisfaction of the Comptroller to guarantee the fulfilment of sub-paragraph (v).

Drawbacks on shirts manufactured locally.

160. There shall be granted upon shirts made in and exported from Trinidad and Tobago a drawback of the duties paid in the importation of the cloth used in the making of such shirts, subject to the following conditions:

Samples and particulars to be deposited on importation.

(a) Samples of every different description and quality of cloth to be used in making shirts for exportation on drawback shall be deposited by the manufacturer with the Comptroller, the width of the cloth and all particulars required by the Comptroller being stated on an adhesive label securely affixed to the samples and every such label shall be numbered with a separate number and dated and signed by the manufacturer;

Quantity of cloth used for each size to be notified.

(b) The number of metres and width of each description and quality of cloth to be used for each size of each kind of shirt must be notified by the manufacturer to the Comptroller, and approved by him, and the size, kind of shirt and reference number shall be indelibly marked on each shirt presented for exportation on drawback;

- (c) For the purpose of calculating the drawback on each size of each kind of shirt according to the width, description and quality of the cloth used, the Comptroller shall fix average values for the cloth used in the same by reference to paragraphs (a) and (b). The values so fixed shall be reviewed, and if necessary, new values fixed as soon as convenient after the 1st July in each year; Average values to be fixed periodically.
- (d) All shirts presented for exportation on drawback shall be packed singly in cellophane and the single shirts so packed shall be tied and sealed in bundles of one dozen. The bundles shall be packed in secure wooden boxes, and a packing list in duplicate shall be presented along with the export entry, the packing list being so made out that the classification and value of the cloth used in each shirt could readily be identified by reference to paragraphs (a), (b) and (c); Packing for exportation.
- (e) The Comptroller may in his discretion vary the conditions prescribed in paragraphs (a), (b) and (d) in cases where he is satisfied that such variation involves no risk to the revenue; Comptroller may vary conditions.
- (f) The provisions of this regulation shall apply to pyjamas and such articles of clothing or underwear as the President may from time to time approve; Similar conditions to apply to pyjamas, etc.
- (g) No drawback shall be paid on any cloth used in the manufacture of shirts, pyjamas, underwear or other approved articles of clothing unless the garments are exported within two years of the date on which duty was originally paid on the cloth used in their manufacture. [4/1952].

161. There shall be granted a drawback on hats made in and exported from Trinidad and Tobago of the duties paid by Drawback on hats manufactured locally. [72/1993].

manufacturers on the hoods imported for making such hats, subject to the following conditions:

- (a) An extra copy of the invoice and import entry in respect of each importation of hoods shall be deposited with the Comptroller by the manufacturer;
- (b) For the purpose of calculating the drawback, the lowest value of hoods on which duty has been paid by the manufacturer during the three months preceding the date of exportation shall be used; but the Comptroller may vary the basis when he is satisfied that such variation involves no risk of loss of revenue;
- (c) Manufacturers shall maintain such records of all importation of hoods and all exportation of hats as may be prescribed by the Comptroller;
- (d) No drawback of less than \$8.00 shall be paid.

Drawback on brooms manufactured locally. [72/1993].

162. There shall be granted a drawback of the duties paid on imported materials used in the local manufacture of brooms and re-exported from Trinidad and Tobago, subject to the following conditions:

- (a) An extra copy of the invoice and import entry in respect of all importations of materials used in the manufacture of brooms shall be deposited with the Comptroller by the manufacturer;
- (b) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months immediately preceding the date of exportation shall be used; but the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue;
- (c) The manufacturer shall keep such records of all importations of materials and all exportations of brooms as may be prescribed by the Comptroller;

- (d) No drawback of less than \$12.00 shall be paid;
- (e) Any costs in connection with the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer.

163. There shall be granted on shoes and handbags made in and exported from Trinidad and Tobago a drawback of the duties paid on the materials imported for making such shoes and handbags, subject to the following conditions:

Drawback on shoes and handbags manufactured locally. [5 /1952 72/1993].

- (a) The manufacturer shall provide to the satisfaction of the Comptroller a secure storeroom for the deposit of shoes and handbags manufactured by him for export and shall place a lock, of which he shall keep the key, on the door of the storeroom (below called an “approved storeroom”). Any Officer may place a lock, mark or seal on the door of the storeroom; and if such lock, mark or seal be wilfully opened, altered or broken by the manufacturer, his servant or agent, the manufacturer shall incur a penalty of one thousand dollars;
- (b) The manufacturer shall give twenty-four hours notice to the Comptroller of his intention to manufacture shoes or handbags for export, and shall lodge with him copies of the invoices and import entries in respect of the materials he intends to use in such manufacture;
- (c) Before commencing to manufacture, the manufacturer shall produce all materials intended to be used in the manufacture of the shoes or handbags to an Officer for identification with the relevant invoice and import entry as submitted in compliance with the provisions of paragraph (b);
- (d) The manufacturer shall furnish such information as the Comptroller may require with respect to the quantities of imported materials used in the manufacture for export of shoes and handbags;

- (e) When a manufacturer desires to deposit manufactured shoes or handbags in the approved storeroom prior to exportation, he shall make application in writing to the Comptroller for the attendance of an Officer for the purpose of taking an account of the articles which he proposes to deposit in the storeroom. Such application shall state the quantity and description of the goods he intends to deposit;
- (f) Upon the taking of such account and deposit of such articles in the approved storeroom, drawback of duties shall be paid in respect of the articles so deposited and secured in the approved storeroom;
- (g) When goods deposited in an approved storeroom are required to be packed for exportation, sufficient notice of such operation shall be given by the manufacturer to the Comptroller, and the packing shall be done in the presence of the proper Officer. Packages prepared for export shall not be removed from an approved storeroom unless their contents have been verified by the proper Officer and secured by wire and plumb;
- (h) Any such packages for shipment shall be presented to the Shipping Officer at the Docks who will ensure that the wire and plumbs are intact as secured in the approved storeroom;
- (i) For the purpose of calculating the drawback, the lowest value of materials on which duty has been paid by the manufacturer during the six months preceding the date of deposit of the manufactured goods in the approved storeroom, shall be used: Provided that the Comptroller may vary this basis when he is satisfied that such variation involves no risk of loss of revenue;
- (j) The manufacturer shall keep such records of all importations of materials and all deposits in the

approved storeroom and all exportations of shoes and handbags as may be required by the Comptroller;

- (k) All costs in connection with Customs supervision, the checking of records and verification of the amount of drawback payable shall be borne by the manufacturer;
- (l) No drawback of duties shall be paid under this regulation to any manufacturer where the amount of the drawback would not exceed \$8.00.

PART XII

COMMERCIAL SAMPLES (TEMPORARY IMPORTATION)

164. Commercial Travellers who import samples of dutiable goods and who desire to exhibit them in Trinidad and Tobago without payment of duty shall produce to the proper Officer duly authenticated invoices in duplicate, and may either deposit a sum equal to the duty on the samples or, if the Comptroller permits, may enter into a bond in the Form C54 for the payment of duty. Subject to the observance of these conditions and the re-exportation of the samples under Customs supervision after due notice given to the proper Officer at the export station within three months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples, and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper Officer that the goods have been re-exported. No samples imported under this regulation may be sold within Trinidad and Tobago except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he may impose.

Duty to be secured and conditions observed.

Form C54.

165. In this Part—

“film” means a single positive cinematograph film of a width not exceeding sixteen millimetres;

“Officer” means the proper Officer of Customs and Excise;

Definitons.
[58/1979].

“owned abroad” means owned by a person who in the opinion of the Comptroller is principally resident abroad and whose principal place of business is abroad or by a corporation incorporated abroad whose principal place of business is abroad;

“sample” means any article which is representative of a particular category of goods already produced or is an example of goods the production of which is contemplated, but does not include identical articles brought in by the same importer, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

Importation of goods without payment of duty. [58/1979].

166. (1) Subject to this Part, where any goods, being a commercial sample or an advertising film, are imported into Trinidad and Tobago and the importers satisfy the Comptroller that—

- (a) the goods are owned abroad;
- (b) the goods—
 - (i) being a commercial sample, is imported solely for the purpose of being shown or demonstrated free of charge in Trinidad and Tobago to prospective customers for soliciting orders for goods to be supplied from abroad; or
 - (ii) being an advertising film, consists essentially of photographs (with or without sound track) showing the nature or operation of any product or equipment, already produced or to be produced abroad, which is offered for sale or hire from abroad and its qualities cannot be adequately demonstrated by samples or catalogues, and the film is only suitable and intended for exhibition free of charge to prospective buyers or hirers of the product or equipment

forming the subject matter of the film, and to the general public in Trinidad and Tobago;

- (c) the goods are intended to be re-exported;
- (d) the goods are capable of identification on re-exportation; and
- (e) this Part and such other conditions as may be imposed by the Comptroller are and will be complied with,

the goods may be delivered without payment of duty, and duty shall not be payable so long as the Comptroller continues to be so satisfied.

(2) No film may be delivered without payment of duty, if it is imported in a packet which contains more than one copy of such film or if it forms part of a large consignment of such copies.

167. The importer shall at the time of importation—

- (a) produce the goods to the Officer for examination;
- (b) deposit in accordance with the Officer’s directions such sum of money or other security as the Officer may require to secure the duty and compliance with this Part; and
- (c) allow the Officer to fix to the goods such seals and marks of identification as the Officer considers necessary.

Requirement to be satisfied by the importer. [58/1979].

168. While in Trinidad and Tobago—

- (a) the goods—
 - (i) if it is a sample, shall only be used for the purposes of being shown on demonstration for the soliciting of orders for goods to be supplied from abroad, and if any article is produced during showing or demonstration it shall be destroyed unused or otherwise

Goods to be used only for the purpose imported. [58/1979].

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disposed of to the satisfaction of the Comptroller; and

- (ii) if it is a film, shall only be used for exhibition to prospective buyers or hirers of the product or equipment to be supplied from abroad;
- (b) the goods shall not be used in any way for hire or reward, or be shown, demonstrated or exhibited for any charge, direct or indirect;
- (c) the goods shall not be sold or offered to be sold or otherwise disposed of;
- (d) the goods shall not be altered in any way or have any seals or marks of identification removed therefrom or altered, except as the Officer may allow; and
- (e) the goods shall be produced by the importer at any time the Officer so requires.

Keeping of records. [58/1979].

169. The importer shall at any time furnish information, keep and produce records and produce any other documents, relating to the goods and their use in Trinidad and Tobago as the Officer may require.

Time limit for re-exportation. [58/1979].

170. The importer shall re-export the goods from Trinidad and Tobago before the expiration of six months from the date of importation, or within such further period as the Comptroller may in special circumstances allow.

Production of documents and goods upon re-exportation. [58/1979].

171. The importer shall at the time of re-exportation produce the goods and the relevant import documents to the Officer for examination.

Exclusion of prohibited goods. [58/1979].

172. Nothing in this Part authorises the entry of goods the importation of which is prohibited or restricted contrary to such prohibition or restriction.

PART XIII

PROTECTION OF MERCHANDISE MARKS

173. Any person who has reason to believe that any goods are about to be imported which, if sold, would be liable to forfeiture under the Merchandise Marks Act, may so inform the principal Officer of the Customs and Excise (hereafter in this Part called the “Officer”) at the port of intended importation, and the Officer will act upon information so given in the manner set out below if the informant complies with the following conditions:

Information regarding likely breaches of Merchandise Marks Act. Ch. 82:82.

- (a) he gives to the Officer notice in writing, stating—
- (i) the number of packages expected, as far as he is able to state;
 - (ii) the description of the goods by marks and other particulars sufficient for their identification;
 - (iii) the name or sufficient indication of the importing ship, or aircraft;
 - (iv) the manner in which the goods infringe the Merchandise Marks Act;
 - (v) the expected day of arrival of the ship or aircraft;
- (b) he deposits with the Officer a sum sufficient, in the opinion of the Officer, to cover any additional expense which may be incurred in the examination required by reason of his notice.

174. If, upon arrival and examination of the goods, the Officer is satisfied that there is no ground for their detention, the goods shall be delivered. If he is not so satisfied, he shall decide either to detain the goods, as in a case of detention upon ordinary examination, or to require security from the informant for reimbursing the Comptroller or his Officers all expenses and damages incurred in respect of the detention made on his information and of any consequential proceedings.

Procedure on arrival of goods.

Security and bond in case of detention.

175. The security thus required shall be an immediate *ad valorem* deposit of ten per cent on the value of the goods, as fixed by the Officer from the quantities or value shown by the entry; and also subsequently, a bond to be completed within four days in such sum, as the Comptroller requires, not being less than double the value of the goods, with two approved sureties. The *ad valorem* deposit shall be returned upon completion of the bond, and shall not be required if, as an alternative where time permits, the informant prefers to give a like bond before examination upon the estimated value of the goods declared to by him under statutory declaration. If the security is not duly given as required above there shall be no further detention of the goods.

Form of "notice" and "bond".
Forms C30, C57A.
Release of security.

176. The "notice" and "bond" required above shall be in Forms C30 and C57A respectively.

177. The security taken under this Part shall be given up at the following times—

- (a) where it is given before examination, and there is no detention, forthwith;
- (b) where it is given on detention—
 - (i) if the forfeiture is completed, either by lapse of time or ultimate condemnation by a Court of Law, then on such completion of forfeiture;
 - (ii) if the forfeiture is not completed, then—if the goods are released by the Comptroller and no action or suit has been commenced against him or any officer in respect of the detention, then at the expiration of six months from the time of detention; or if the goods are released for failure of proceedings taken for the forfeiture and condemnation thereof under section 220 of the Act, and no action or suit has been commenced against the Comptroller or any

of his Officers, in respect of the detention, then at the expiration of six months from the termination of such proceedings;

- (c) if within the periods mentioned above action or suit is commenced, then upon the ultimate conclusion of such action or suit and the fulfilment of the purpose for which the security was given.

178. This Part applies to transshipment and transit goods as well as goods landed to be warehoused, or for home consumption. Application of Part.

PART XIV

SMALL CRAFT

179. No licensed drogher may, without the written authority of the proper Officer, put off to any aircraft or ship that has arrived in the waters of Trinidad and Tobago from any place— Authority for drogher to proceed to ship.

- (a) in Port-of-Spain, except a place lying between the Eastern extremity of Queens Wharf and the Western extremity of Kings Wharf extension;
- (b) in San Fernando and Scarborough, except a place lying between the extremities of the wharf, or from the jetty at the wharf;
- (c) at Brighton, except from the pier or any place within one hundred metres on either side of the pier.

180. No licensed drogher having put off to proceed to any aircraft or ship may depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it has proceeded, every such drogher shall return direct to a place within the port from which it had put off, unless the proper Officer otherwise allows. Drogher to proceed direct.

181. Nothing in regulation 180 authorises any drogher to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Drogher may load or discharge at legal quay only.

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Comptroller in accordance with the Customs Laws, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

Droghers' and ships' boats.

Ch. 50:07.

182. Regulations 179 and 181 apply to droghers' boats licensed as such and ships' boats employed in the manner permitted by section 5 of the Droghers Act in like manner as they apply to droghers.

Unlicensed boats may not go alongside ship without permit.

Ch. 50:07.

Ch. 50:06.
Ch. 50:08.

183. Except with the written permission of the Comptroller, no ship of less than one hundred tonnes burden, not being licensed as a drogher (except such ship be a drogher's boat licensed as such or a ship's boat employed in the manner permitted by section 5 of the Droghers Act, or a boat propelled by oars carrying or about to carry passengers in accordance with a licence issued under the Harbours Act, or a motor launch licensed under the Motor Launches Act, or a pilot boat engaged in pilotage duties) shall approach within 30 metres of any aircraft or ship that has arrived in the waters of Trinidad and Tobago, unless the master thereof shall be authorised to convey to or from such aircraft or ship having arrived as aforesaid approved articles in accordance with a permit issued under regulations 184 to 191.

Carriage of approved articles by small boats.

184. The Comptroller may in his discretion authorise the shipment from and into—

- (a) licensed droghers and their boats licensed as such;
- (b) boats licensed under the Harbours Act; and
- (c) Motor Launches licensed under the Motor Launches Act,

of approved articles (other than cargo, passengers' baggage and ships' stores) on to or from ships which have arrived from any place outside Trinidad and Tobago and are lawfully lying at any port or approved place, under the conditions set out below.

Approved articles.
Ch. 50:07.

185. The articles to which regulations 184 to 191 apply are fruits, vegetables, curios and such other articles (not being cargo,

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passengers' baggage or aircraft or ships' stores) as the proper Officer may approve.

186. For each drogher, boat or launch in which the articles are to be conveyed, a permit in the appropriate Form C45 to C50 or in such other form as the Comptroller may from time to time direct shall be obtained by the owner from the proper Officer, and shall be carried by the master and produced to any Officer, on demand.

Forms of permit.
Forms C45, C46, C47, C48, C49, C50.

187. The conditions specified in the permit shall be strictly observed.

Conditions of permit to be observed.

188. No permit grants authority to any person to approach or to go alongside or on board any aircraft or ship except with the approval of the master thereof or his agent and in conformity with any other provision of law.

Permit does not override master's authority.

189. A permit may be cancelled by the Comptroller at any time.

Permit may be cancelled.

190. Nothing in regulations 184 to 191 exempts any ship being a drogher, as defined in section 2 of the Droghers Act, from any of the provisions of that Act relating to droghers, and the provisions of these Regulations are supplemental to the provisions of that Act.

Regulations additional to Droghers Act.
Ch. 50:07.

191. Nothing in regulations 184 to 191 permits any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, quay, or jetty. No such goods shall be taken on board any aircraft or ship lying alongside as mentioned above except with the written permission of the Comptroller and subject to such conditions as he may impose.

Permit to take goods for sale aboard ship alongside to be obtained.

192. Nothing in these Regulations restricts any person from using a small open boat or launch plying between Port-of-Spain and Chacachacare or any intermediate places and carrying only charcoal, fish, fruit, coconuts, ground provisions and personal supplies and effects.

Boats or launches to island resorts exempt.

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PART XV

IMPORTATION FOR MANUFACTURE IN BOND

Interpretation.

193. In this Part

[11/1952].

“bonded area” and “bonded factory” mean respectively the area and factory in respect of which entry is made in accordance with regulation 201 and which have been approved by the Comptroller;

Ch. 78:50.

“excise warehouse” means a warehouse as defined for the purposes of the Excise (General Provisions) Act;

“manufacturer” mean any person who makes or produces or causes to be made or produced in a bonded area or bonded factory goods in the making or production of which raw or semi-manufactured goods imported or delivered from an excise warehouse without payment of Customs or Excise Duty as the case may be have been used.

A. IMPORTATION

Duty-free admission.

[11/1952].

194. Where it is shown to the satisfaction of the Comptroller that any goods are permitted to be imported or delivered from an excise warehouse without payment of duty for use in manufacturing or processing in a bonded area, or bonded factory in Trinidad and Tobago, the conditions specified in this Part shall be observed.

Entry.
[11/1952
72/1993].
Form C82, C84.

195. (1) On importation the goods shall be entered in as many copies as may be requested by the Comptroller and the entry shall be in the Form C82. The importer shall declare on the Form C84—

- (a) the purpose for which it is intended that the goods will be used;
- (b) the name of the bonded factory or bonded area in which the goods will be used;
- (c) that the goods will be used solely for the manufacture or process specified;
- (d) that on completion of manufacture or processing none of the completed product will be removed

from the bonded factory or bonded area either for (1) exportation or (2) consumption in Trinidad and Tobago until delivery has been authorised by the proper Officer.

(2) Whenever goods liable to *ad valorem* duty are imported, satisfactory documentary evidence as to value shall be produced, and unless copies are available for official certification the original invoices or other documents shall be annexed to the entry.

196. Every manufacturer shall give such security, by bond or deposit, as the Comptroller may require—

Security
for duty.
[11/1952].

- (a) that goods, whether imported or delivered from an excise warehouse for processing or manufacture in Trinidad and Tobago shall be removed, stored and accounted for to his satisfaction; and
- (b) for the payment of any duty prescribed by law on such products made from imported materials or materials delivered from an excise warehouse when they are removed for consumption within Trinidad and Tobago.

197. (1) The examination of goods imported for manufacture or processing shall be carried out in the bonded area or bonded factory; but should the Comptroller in any special circumstances so allow, examination may be carried out at the place of importation. Any such goods imported by post shall be examined at a post office by the proper Officer unless the Comptroller in special circumstances permits otherwise.

Import
examination.
[11/1952
72/1993].

(2) Whenever goods are removed to a bonded area for examination, the proper Officer at the place of importation shall immediately send a copy of the import entry for goods free of duty to the Officer at the bonded area or bonded factory. The goods shall be removed directly from the place of importation to the

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bonded area and, if not sealed, shall be accompanied by a Customs guard. Packages shall not be opened or otherwise dealt with except in the presence of, or by the authority of the proper Officer.

(3) Whenever goods are examined at the place of importation or at a post office, a copy of entry duly endorsed and certified by the Officer carrying out the examination, shall be sent by him immediately to the Officer in charge of the bonded area to which they are to be removed.

(4) Where goods are of a kind, class or nature which cannot be readily identified, facilities shall be given by the importer thereof for establishing their identity to the satisfaction of the officer by stamping, plumbing, sampling or by such other means as the officer may require.

Locally distilled spirits.
[11/1952].

198. Spirits distilled in Trinidad and Tobago which are to be used in the manufacture or processing of products may be removed without payment of excise duty from a warehouse to a bonded factory or bonded area subject to the provisions of the Excise enactments* relating to the removal of spirits.

Accounts.
[11/2952].

199. The manufacturer shall keep accounts in a Register in such form as the Comptroller may require showing the receipt and disposal of all goods imported or received from an excise warehouse for manufacture or processing. The accounts shall show the port of importation and ship by which the goods were imported, the date and number of the entry and the quantity and description of the goods together with any marks by which the goods can be identified. In the case of locally distilled spirits received from an excise warehouse, the accounts shall show the place whence received, the date and number of the permit accompanying the spirits and the quantity and strength of the spirits. Whenever the normal records kept by the manufacture for his own information

* Such provisions may be found in—the Excise (General Provisions) Act, Ch. 78:50; the Liquor Licence Act, Ch. 84:10; the Brewery Act, Ch.87:52; and the Spirits and Spirit Compounds Act, Ch. 87:54.

can be satisfactorily used for this purpose, the Comptroller may in his discretion accept such form of accounts and dispense with the use of an official register for keeping the required accounts. The accounts, together with all relative invoices, packing slips, permits or other documents relating to the goods shall be made available by the manufacture for inspection by the proper Officer as and when he may require.

200. A return of stocks of materials imported or received from an excise warehouse without payment of duty and of articles produced therefrom shall be submitted by the manufacturer to the Comptroller at the end of each month and a return of total receipts and disposals shall be submitted by him at the end of each calendar year.

Returns.
[11/1952].

201. Every manufacturer shall, before he begins his operations, make entry according to Form C79 of all premises, rooms, places and machinery intended to be used by him for his business specifying the purpose for which each room, place and piece of machinery is to be used and the mark by which it is distinguished. The manufacturer shall sign the entry and deliver it to the Comptroller.

Entry of bonded areas and premises.
[11/1952].
Form C79.

202. The manufacturer shall provide proper office accommodation for the use of Officers and all costs in connection with Customs supervision shall be borne by the manufacturer. The manufacturer shall also furnish all apparatus, tools or equipment necessary for the examination weighing or testing of materials or goods used in manufacture or processing.

Provision of office accommodation and payment of expenses.
[11/1952].

B. EXPORTATION

203. Goods entered for exportation shall be examined in the bonded area from which they are to be removed for exportation but the Comptroller may permit examinations to be carried out in such places and under such conditions as he may in any special circumstances consider suitable and necessary.

Place of examination.
[11/1952].

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Notice to pack for export. [11/1952 72/1993] Form C80.

204. Where goods are to be examined at a bonded area, a notice to pack for export, in duplicate, according to Form C80 shall be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the exporter shall produce an export entry in as many copies as may be required by the Comptroller and the original export entry shall be produced by the exporter to the proper Officer at the time of shipment.

Facilities to Officer. [11/1952].

205. Facilities shall be provided by the exporter for the Office to carry out the examination of the goods and for the inspection, if required, of the exporter’s books and accounts together with any documents relating to the goods. When the goods are not of a class, nature or kind which can be readily identified, facilities shall be granted by the exporter for establishing their identity to the satisfaction of the Comptroller by stamping, plumbing, sampling or by such other means as he may require.

Despatch of goods and production at shipment. [11/1952].

206. Before delivery from a bonded factory or bonded area all packages shall have affixed thereto a card or a stencil printed thereon in bold characters a notice as follows, “To be produced to the Officer of Customs and Excise at” (the place of shipment). The goods shall be produced to the Officer at the place of shipment and may be subject to such further examination as he may require.

Goods not examined at bonded premises, etc. [11/1952 72/1993].

207. When goods have not been examined prior to production at the ship’s side or delivery to a post office the exporter shall hand to the Shipping Officer export entries completed and marked boldly “Ship’s side Examination” and accompanied by a cancelled “notice to pack”.

C. HOME CONSUMPTION

Notice to pack for home consumption. [11/1952]. Form C80.

208. Before delivery from a bonded area or bonded factory of any goods for consumption in Trinidad and Tobago a notice in duplicate to pack for local delivery according to Form C80 shall

be forwarded in time to reach the proper Officer at least 24 hours before the time of commencement of packing. After the packing the manufacturer shall produce the relative Customs or excise entries in triplicate together with all relevant invoices and other documents as required by the Officer.

209. All goods declared for consumption in Trinidad and Tobago shall be examined at the manufacturer's premises prior to duty payment and delivery. The manufacturer shall provide all facilities for the plumbing, weighing, sampling and testing of the goods or materials used in their manufacture.

Examination.
[11/1952].

210. (1) All entries for duty payment shall be lodged with the proper Officer for checking and verification. Duty shall be collected at the rates fixed from time to time. An order according to Form C81 shall be issued for the delivery from the manufacturers' premises of any completed products on which duty has been paid.

Duty payment
and delivery.
[11/952].

Form C81.

(2) Where Customs duty becomes payable on materials liable to duty *ad valorem* the highest value of the like materials imported by or for the use of the manufacturer during the preceding six months shall be taken for the purpose of assessing duty; but the Comptroller may vary this basis where he is satisfied that such variation will not involve risk of loss of revenue.

PART XVI

MISCELLANEOUS

211. Where it becomes necessary to stop any ship in the waters of Trinidad and Tobago the following signal shall be used, a beam of light will be directed on the ship and then extinguished. Thereupon there will be flashed the international signal "K", "Stop", in the Morse Code long flash, short flash, long flash. The ship on which this signal is directed will at once stop and stand by to be boarded.

Signal to be
used to stop
ships.
[319/1950].

REGULATIONS AS TO FORMS NOT ELSEWHERE PROVIDED FOR

Other forms.
[72/1993].
Forms C51,
C53, C57, C67,
C68, C70, C72.
C75, 76.

212. The following forms are prescribed for use as indicated thereby:

C51—Drogher’s Licence. (Licence to Navigate Coastwise).

C53—Permit to Transport Tobacco.

C57—Bond for Goods and Machinery Used in Manufacture.

C67—General Bond for securing duty on goods warehoused in a private warehouse or Customs area.

C68—Bond to secure duty on packages reported and not accounted for.

C70—Passenger Manifest.

C72—Want of Entry Slip.

C75—Declaration Regarding Goods Of A Value Exceeding \$1,000.00 Liable To *Ad Valorem* Duty.

C76—Declaration Regarding Goods Of A Value Exceeding \$1,000.00 Liable To *Ad Valorem* duty.

Bond to be recorded on Customs documents.

213. Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative Customs form “I/We request permission to ship (or remove or as the case may be) the within mentioned goods under General Bond No. dated,” and subscribe his signature thereto.

Fire hazards.

214. No person shall light any match, lamp or fire or shall smoke in any building in a Customs area or warehouse other than the Custom House without the express permission of the Comptroller.

Hours for receiving money at Custom House.

215. Unless the Comptroller in any special circumstances directs an extension of the hours during which money due to be collected by him under the Customs Laws may be received, all such moneys shall be paid to the Cashier at the proper Custom House on

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Saturdays between the hours of 8.30 a.m. and 2.30 p.m. daily except Saturdays, Sundays and public holidays.

216. All applications shall be addressed to the Comptroller unless a form provides otherwise. Applications to be addressed to the Comptroller.

217. To meet the exigencies of any case to which the Customs Laws or these Regulations may not be conveniently applicable or which is not provided for the Comptroller may permit action to be taken in such form and manner as he may direct. Discretionary powers of Comptroller.

218. The Comptroller may by notification suspend the operation of any of these Regulations. Comptroller may suspend operation of Regulations.

SCHEDULE I

(Regulation 3).
[72/1993].

LIST OF FORMS

prescribed under sections 263 and 264 of the Customs Act and under regulation 3 of the Customs Regulations

- FORM C1. Report of Ship's Stores.
- FORM C2. Crew's Stores List.
- FORM C3. List of Unmanifested Cargo.
- FORM C4. Report.
- FORM C5. General Declaration (Outward/Inward).
- FORM C6. Ship's Bad Order List.
- FORM C7. Application to Amend by Addition.
- FORM C8. Application to Amend by Deletion.
- FORM C9. Entry Outwards.
- FORM C10. Certificate of Rummage.
- FORM C11. Account of Goods Loaded by Drogher.
- FORM C12. Permit to Discharge Coastwise.
- FORM C13. Permit to Discharge into Drogher for Landing Coastwise.

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LIST OF FORMS—Continued

- FORM C14. Loading Licence.
- FORM C15. Passenger's Baggage Declaration.
- FORM C16. Content—Ship.
- FORM C17. Clearance of Ship other than Steamship.
- FORM C18. Clearance for Steamship.
- FORM C19. *(Deleted by LN 72/1993).*
- FORM C20. *(Deleted by LN 72/1993).*
- FORM C21. Bill of Sight.
- FORM C22. *(Deleted by LN 72/1993).*
- FORM C23. Deposit Entry.
- FORM C24. *(Deleted by LN 72/1993).*
- FORM C25. Permit to Remove Goods prior to Entry.
- FORM C26. Damage Certificate Application.
- FORM C27. Application for Refund of Duty.
- FORM C28. Permit to Ship Stores.
- FORM C29. Drawback and Debenture Application.
- FORM C30. Notice of Breach of Merchandise Marks Laws.
- FORM C31. *(Deleted by LN 72/1993).*
- FORM C32. Shipping Bill for Local Produce—Aircraft Bunkers.
- FORM C33. *(Deleted by LN 72/1993).*
- FORM C34. *(Deleted by LN 72/1993).*
- FORM C35. *(Deleted by LN 72/1993).*
- FORM C36. *(Deleted by LN 72/1993).*
- FORM C37. Permit to Re-Land Goods Shipped for Export.
- FORM C38. Request to Repack Warehoused Goods.
- FORM C39. Transfer of Warehoused Goods.
- FORM C40. *(Deleted by LN 72/1993).*
- FORM C41. Request for and Advice of Removal of Warehoused Goods.
- FORM C42. Refund of Part Proceeds of Sale of Goods Warehoused.
- FORM C43. Application For Overtime services.
- FORM C44. Landing Certificate.

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- FORM C45. General Permit for Licensed Small Craft to Visit Ships in Harbour of Port-of-Spain.
- FORM C46. Special Permit for Licensed Small Craft to Visit Ships in Harbour at Port-of-Spain.
- FORM C47. General Permit for Licensed Small Craft to Visit Ships in Harbour at San Fernando and Scarborough.
- FORM C48. Special Permit for Licensed Small Craft to Visit Ships in Harbour at San Fernando and Scarborough.
- FORM C49. General Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.
- FORM C50. Special Permit for Licensed Small Craft to Visit Ships in Harbour at Brighton, Pointe-a-Pierre, Point D'Or and Point Fortin.
- FORM C51. Drogher's Licence (Licence to Navigate Coastwise).
- FORM C52. Coasting Cargo Book of the Vessel.
- FORM C53. Permit to Transport Tobacco.
- FORM C54. Bond for the Re-Exportation of Imported Goods Delivered Without Payment of Import Duty.
- FORM C55. General Bond for Delivery of Goods Prior to Payment of Duty.
- FORM C56. Bond for the Removal of Goods Landed at One Port or Place for Entry at Another Port or Place.
- FORM C57. Bond for Goods and Machinery Used in Manufacture.
- FORM C57A. Bond of Indemnity for Detention of Goods.
- FORM C58. Bond for Exportation.
- FORM C59. General Bond for Exportation.
- FORM C60. Bond for Shipment of Stores.
- FORM C61. General Bond for Shipment of Stores.
- FORM C62. Transshipment Bond.
- FORM C63. General Transshipment Bond.
- FORM C64. Bond for Removal of Warehoused Goods.
- FORM C65. General Bond for Removal of Warehoused Goods.
- FORM C66. General Bond to Guarantee Payment of Rent.
- FORM C67. General Bond for Securing Duty on Goods Warehoused in a Private Warehouse or Customs Area.

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LIST OF FORMS—*Continued*

- FORM C68. Bond to Secure Duty on Packages Reported and Not Accounted For.
 - FORM C69. Auctioneer's Bond.
 - FORM C70. Passenger Manifest.
 - FORM C71. Cargo Manifest.
 - FORM C72. Want Of Entry Slip.
 - FORM C73. *(Deleted by LN 72/1993).*
 - FORM C74. *(Deleted by LN 72/1993).*
 - FORM C75. Declaration Regarding Goods of A Value Exceeding \$1,000
 - FORM C76. Declaration Regarding Goods of A Value Exceeding \$1,000
 - FORM C77. *(Deleted by LN 72/1993).*
 - FORM C78. *(Deleted by LN 72/1993).*
 - FORM C79. Entry Of Premises.
 - FORM C80. Notice To Pack For Home Consumption/Export.
 - FORM C81. Delivery Order.
 - FORM C82. Customs Declarartion (Import/Export).
 - FORM C83. Notification of Query and Referral.
 - FORM C84. Declaration in respect of Claims for Treatment under Specific Customs Procedure.
 - FORM C85. Statement of Warehouse Rent.
 - FORM C86. Bill of Sight covered by Bond.
 - FORM C87. Cargo Delivery Note.
-

(Regulation 9).

FORM C1

TRINIDAD AND TOBAGO
CUSTOMS
REPORT OF SHIP'S STORES

TRINIDAD AND TOBAGO

Port of _____ Original/Duplicate _____ Date of Arrival _____, 20.....

Note. This Form must be completed (in Duplicate) in readiness to be handed to the Customs Boarding Officer who first visits the Vessel.

Ship's Name	Net Registered Tonnage	Port and Country of Registration	NUMBER OF CREW	Name of Master and Nationality	Port or Place and Country from which arrived	SHIPS SURPLUS STORES			CREWS PRIVATE STORES (ex Form C 2).			
						Total Reported	Left out for use (a)	Placed under seal () in (a)	Total Reported	Placed under seal () in (a)	Articles as per Coloumn 1 (a)	Other Articles (a)
1						2	3	4	5	6	7	
Tobacco	...	kg.										
Cigars	...	kg.										
Cigarettes	...	kg.										
Spirits	...	l										
Perfumed Spirits	...	l										
Wines	...	l										
Firearms	...	No.										
Ammunition	...	No.										
LIVE STOCK:—												
Dogs	...	No.										
Cats	...	No.										
Swine	...	No.										
Other Animals	...	No.										

* Since the 1950 edition, these forms have been amended by the following:—GN 152/1951, 11/1952, 111/1952, 197/1955, 15/1956, 180/1956, 199/1968, 181/1970, 96/1972, 132/1973, 168/1977.

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Other Dutiable Articles carried in Shops, Kiosks, etc., under seal ().

Spirits (Quantity in each class of container to be shown)	
No.	Litres.
Bottles
Jars
Demijohns
Cask
Other*	...
Total	...

(a) Columns 3, 4, 6 and 7 *Not* to be filled in by Master, but for use of Customs Boarding Officer.

I declare the above particulars to be true.

Date, 20.....

Master

I certify having checked the stores as reported herein and have place under seal those so listed. I further certify that I have filled in columns 3, 4, 6 and 7.

Date, 20.....

Customs Boarding Officer

NOTE—*Original* is to be retained by Customs Boarding Officer: *Duplicate* is to be retained on board by the Master and produced to any Customs Officer on request.

Record of visits, Stores Issued or Received, etc.

Stores issued subsequent to arrival of ship	Bonded Stores received on board subsequent to arrival of ship
---	---

Record of coastwise voyage*

* Where a Permit, Loading Licence, or other prescribed form is issued this is to be stated as also the subsequent disposal of such form where it is required to be surrendered to a Customs Officer.

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FORM C 2

(Regulation 9).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CREW'S STORES LIST

Ship's Name	Port of
Whence Arrived	Master's Name
	Date of Arrival

NOTICE

TO MASTERS AND OFFICERS AND CREWS OF VESSELS ARRIVING FROM ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE PROPERTY.

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil".

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into Trinidad and Tobago or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than 25 grams of tobacco, but no spirits.

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6. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the undermentioned goods, when they form the whole of their unconsumed stores:

Tobacco in any form—200 grams in all; Spirits—500 millilitres in all.
Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

7. Surplus stores of the ships, cats, dogs and other feline and canine animals and live stock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Report of Ships' Stores (Form C. 1) and borne on the Ships Report [Form C. 4 (Ship) and C. 5 (Aircraft)].

FORM C 2—Continued
CREW'S STORES LIST

TO THE COMPTROLLER OF CUSTOMS AND EXCISE.

We, the undersigned Master, Officers and Members of the crew of the from declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of the proper Officer of Customs and Excise.

Signature. If any member of the Crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the vessel (a)	Particulars of goods declared, and to be included in Report of Ship's Stores (Form C. 1)						[To be filled in by the Officer of Customs and Excise] Particulars of goods placed under seal and to be included in Report of Ship's Stores (Form C. 1)												
	Rank	Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Quantity or Number and description of other Goods	Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Other Goods						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
..	kg	No.	No.	litres	litres		kg	No.	No.	litres	litres								
							Total (Carried forward)												

[For use of Customs Officer.]

(a) I certify that the foregoing (form contain*) (forms numbered contain*) the names of all the Officers and crew of this ship and, to the best of my knowledge and belief (give*) details of all the goods—other than the duly reported surplus stores—brought to this country as their private effects.†

(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report. ‡

* Delete the words that do not apply.
†When more forms than one are required they should be fastened together and numbered consecutively, and the Master's Certificate need only be given on the last.

Signed _____
Master.
Date, 20.....

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(Regulation 9).

FORM C 3

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LIST OF UNMANIFESTED CARGO

List of all Packages or Parcels (other than accompanied Passengers' Baggage) Imported and for which no Bill of Lading has been issued

NOTE—This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of

Ship's Name

Whence arrived

Date of arrival

Mark or Address	Description of Goods	Consignee	How disposed of (This column is to be filled in by the Officer of Customs and Excise)

I certify that the above list contained details of all the small packages or parcels (other than accompanied passengers' baggage) brought in the ship and for which no Bill of Lading has been issued.

Date, 20.....

Master

Delivered to Me:

Customs Boarding Officer

Date, 20.....

I certify having received the above-mentioned goods in

Officer-in-Charge of Station

Date and hour of receipt of goods.

(Regulation 14).

FORM C 4

CUSTOMS

REPORT

REPUBLIC OF TRINIDAD AND TOBAGO

Steam }
Sail }
Motor }

Official Number

No.

Date of Arrival....., 20.....

Voyage No.

Port of

Ship's Name	Net Registered Tonnage	Port and Country of Registration	NUMBER OF CREW	Name of Master and Nationality	Port or Place and Country from which arrived

CARGO

1 Name or Names of Places where laden for discharge at each port in order of Bill of Lading.*	2 Marks	3 Nos.	4 Bill of Lading No.	5 Number and description of packages and description of Goods and particulars of Goods stowed loose	6 FREIGHT PAID ON		8 Name of Consignee	9 For official use only
					Weight T. Kgs	Measurement Cubic Metres		

FORM C4—Continued

STORES (where not separately reported)†

Number of passengers (if any):— (a) Remaining in Trinidad and Tobago ...	(If any wreck or derelict was fallen in with, or picked up, or any casualty to the vessel occurred during the voyage particulars to be stated.)
(b) In transit	
Total	

Pilot's Name: At what Station Ship lying:

Name and address of Agents appointed for this ship by the Master or Owner:

I/We declare that the above is a just report of the and of her lading, and that the particulars therein inserted are true to the best of my/our knowledge, and that I/we have not broken bulk or delivered any goods out of the said ship since her departure from

Signed and declared this day of, 20.....

Master Agent (a).

In the presence of

for Comptroller of Customs and Excise.

* Goods intended for another port in Trinidad and Tobago or for transshipment are to be separately reported, the same particulars being given as in the case of goods consigned to the port of first arrival. Goods which are to remain on board for discharge outside Trinidad and Tobago are also to be separately reported, but, in the case of steamships, the report (except as to rum and other spirits, wines, tobacco, cigars, and cigarettes, which are to be specifically reported, as such) may be in the form "General cargo remaining on board for exportation."

† Where separately reported state "As per stores lists."

(a) Reports of ships other than steamships must be signed by the Master.

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Customs Regulations

[Subsidiary]

FORM C 5

(Section 163,
Regulations 15,
106).

CUSTOMS

GENERAL DECLARATION (CONTENT-AIRCRAFT)
(OUTWARD/INWARD) *

Owner or Operator

Aircraft

Flight No.

Date

[Registration marks and nationality.]

Point of Clearance

For entry at

[Place and Country.]

[Place and Country.]

ITINERARY OF AIRCRAFT AND DECLARATION OF HEALTH

Airport	Departure Date	Airport	Departure Date

No. of manifests attached ... { Passenger
... } Cargo

Illness (other than airsickness) that has occurred aboard this aircraft during flight

Details of last disinsectisation or sanitary treatment
[Method, place, date and time]

Animals, birds, insects, bacterial cultures or viruses on board

Plants, unprocessed animal and plant products or fungus cultures (where required by State of arrival) on board

For official use only
Time of Departure
Time of Arrival

CREW MANIFEST

Surname and Initials	Duties on Board	Nationality	Serial No. and Country of Issuance of Licence or Certificate or Passport

Whenever separate Passenger or Cargo Manifests are not attached hereto, the information required below must be furnished.

If no passengers, or no cargo are being carried, insert the word "NONE" in the appropriate Manifest.

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PASSENGER MANIFEST

Surname and Initials	From	To	For use by owner or operator only	For official use only

CARGO MANIFEST

Marks and Numbers on Packages	Number and Type of Packages	Nature of Goods	From	To	Gross Weight	For use by owner or operator only	For official use only

I declare that this General Declaration, and all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all:

Crew	}	Embarked on*	}	the above aircraft.
Passengers	}	Disembarked from*		
Cargo	}	Laden on*	}	
Stores	}	Unladen from*		
Mail	}			

Signature

Pilot-in-Command or Authorised Agent

* Delete as necessary.

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Customs Regulations

[Subsidiary]

FORM C 6

(Regulation 53).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SHIP'S BAD ORDER LIST

Port of

20.....

Name of aircraft or ship

Date of arrival , 20..... , from

I/We certify that the following packages have been discharged from the above mentioned aircraft/ship* in bad order, and that such damage has not been sustained since the arrival of the aircraft/ship* in Trinidad and Tobago.

Marks and Numbers	Number and description of packages	Contents	Remarks

Master or Agent

* Delete where not applicable.

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Customs Regulations

(Regulation 24).

FORM C 7

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION TO AMEND BY ADDITION

Port of

THE COMPTROLLER OF CUSTOMS AND EXCISE

I/We request permission to amend the Inward Report/Landing Account/
Content Outwards* of the of, 20....., by adding
the undermentioned packages.

Marks	Nos.	Packages	Marks	Nos.	Packages

Which I/We declare were landed in/exported from* Trinidad and Tobago.

Master or Agent

* Delete where not applicable.

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Customs Regulations

[Subsidiary]

FORM C 8

(Regulation 24).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION TO AMEND BY DEDUCTION

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE

I/We request permission to amend the Inward Report/Landing Account/
Content Outwards* of the of, 20....., by deleting
the undermentioned packages.

Marks	Nos.	Packages	Marks	Nos.	Packages

Which I/We declare were landed in/exported from* Trinidad and Tobago.

Master or Agent

* Delete where not applicable.

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Customs Regulations

(Regulation 104).

FORM C 9

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Port of

ENTRY OUTWARDS

Ship's Name	Name of Port of her registry	Name of country to which she belongs	Tonnage	Master's Name	Port of Destination

Lying at Reported20.....

I,, Master of the ship, do hereby declare that no imported goods are left at this date on board of the said ship other than the goods and stores whereof particulars are set out below.

Cargo remaining on board:

- (b) { Stores remaining on board (a):
Certificate of rummage attached.

Date

Master

No objection Date, 20..... <i>Officer-in-Charge of Inward Station</i>	Allowed Date, 20..... <i>for Comptroller of Customs and Excise</i>
---	--

(a) All high duty goods, firearms, ammunition, animals, etc., must be detailed.

(b) Required only in the case of ships other than steamships.

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Customs Regulations

[Subsidiary]

FORM C 10

(Regulation 104).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CERTIFICATE OF RUMMAGE

I hereby certify that I did this day of, 20..... , personally rummage the Ship, Master, from, now lying, and to the best of my knowledge no goods remain aboard except those whereof particulars are set out below.

CARGO REMAINING ON BOARD

STORES REMAINING ON BOARD

Out for use	Under Seal

Customs Boarding Officer

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[Subsidiary]

Customs Regulations

(Regulation 57).

FORM C 11

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

ACCOUNT OF GOODS LOADED BY DROGHER

Ex. S.S./MS. Voyage No. Date, 20.....

Hatch No. Drogher No. Name Time

Marks	Description	Tally	Total

I declare that the above is a true account of all the goods put into the above-mentioned drogher *ex* the above-mentioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the proper Officer of Customs and Excise.

Master or Agent

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FORM C 12

(Regulations 26, 30).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO DISCHARGE COASTWISE

Application and Permit for Aircraft or Ship to proceed to a Port or Place other than the Port of Report

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I,, Master/Agent* of the, do hereby apply for permission to proceed with the said aircraft/ship* to, at a.m./p.m. on, 20....., for the purpose of discharging cargo.

Particulars of cargo in transit are endorsed hereon.

I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the said ship, its stores and cargo.

Date, 20.....

Master or Agent

The above application is granted subject to the observance of the following directions and conditions, viz.:

for Comptroller of Customs and Excise.

Cleared with cargo for discharge at, as per copy of report attached. The guards boarded are Messrs.

Customs Boarding Officer.

PARTICULARS OF CARGO IN TRANSIT †

I declare the above particulars to be true.

Date, 20.....

Master or Agent

*Delete where not applicable.

† To be printed on reverse side.

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Customs Regulations

(Regulation 59).

FORM C 13

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO DISCHARGE INTO DROGHER FOR LANDING COASTWISE

Application and Permit to Discharge Cargo Ex Ship into a Drogher to be landed at a Port or Place other than the Port of Report.

TO THE OFFICER OF CUSTOMS AND EXCISE AT

I,, Master/Agent* of the ship, do hereby apply for permission to discharge the mentioned cargo from the said ship into the undermentioned droghers each of which will be furnished with required account of goods loaded by droghers (Form C. 11) for conveyance to, there to be delivered to, and I undertake to pay all expenses incurred, including expenses of tallying, escorting, watching and guarding the same.

Master or Agent.

Particulars of Cargo:

Droghers (names and numbers):

Permission granted.

Date, 20.....

for Comptroller of Customs and Excise

cleared, Guards Boarded are Messrs.:

Date, 20.....

Customs Boarding Officer

*Delete where not applicable.

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FORM C 14

(Regulations 25, 105).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LOADING LICENCE

Application and Loading Licence

Original/Duplicate*

I request that a Loading Licence be issued to enable the to proceed coastwise for the purpose of loading, at

Date, 20..... .

Master or Agent

A Loading Licence is hereby granted to the master of the, to proceed to, for the purpose of loading, and this licence shall remain in force for days.

This licence is issued subject to the observance of the following conditions:

(a) { The duplicate of this licence when completed by the Master as to cargo and stores loaded at is to be delivered to at before clearance.

Cargo remaining on board from the inward voyage: {

Cargo landed at this port: {

Customs Boarding Officer.

† I declare that I have taken on board at the port of in pursuance of the within Loading Licence Original/Duplicate* the following goods: viz.:

CARGO

STORES

Master or Agent

Date, 20..... .

NOTE—The duplicate of this licence is to be surrendered after completion to the Officer at the port of loading, and the original is to be attached to the content on clearance by the Master or Agent.

(a) Applicable only in case of a loading licence issued for a port or place at which no Customs Officer is permanently stationed.

* Delete where not applicable.

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

1022

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations



*FORM C15

(Regulation 87) [182/2001]. Series No.

TRINIDAD AND TOBAGO CUSTOMS PASSENGER BAGGAGE DECLARATION FORM

Welcome to the Republic of Trinidad and Tobago. We wish you a pleasant and enjoyable stay.

TRINIDAD AND TOBAGO ARRIVAL RECORD

1. TO BE COMPLETED BY ALL TRAVELLERS. PLEASE COMPLETE ALL THE QUESTIONS AS REQUIRED. PLEASE USE ONLY BLUE OR BLACK INK. PLEASE WRITE CLEARLY USING BLOCK LETTERS ONLY. THANK YOU FOR YOUR CO-OPERATION.

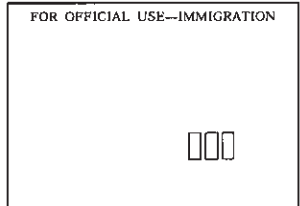
Family Name/ Surname, Country of Birth, Citizenship, Sex, Marital Status, Flight No., Boarded at, First Name/ Given Name, Date of Birth, Passport Number, Date of Issue, Length of Stay Abroad

Permanent Address, Street, City, State/Province, Country, Zip Code/Postal Code

2. TO BE COMPLETED BY VISITORS AND NATIONALS OF TRINIDAD AND TOBAGO LIVING ABROAD ONLY.

Occupation, Intended Length of Stay in Trinidad and Tobago, Intended address in Trinidad and Tobago, Nights

Purpose of Visit to Trinidad and Tobago, Signature of Passenger, Date



PLEASE COMPLETE CUSTOMS DECLARATION ON REVERSE SIDE

TRINIDAD AND TOBAGO DEPARTURE RECORD

FLIGHT NO., PASSENGER DESTINATION

FAMILY NAME/SURNAME, FIRST NAME/GIVEN NAME

Sex: Male, Female

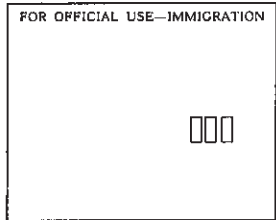
PASSPORT NO.

DATE OF BIRTH

PLACE OF BIRTH

CITIZENSHIP

PERMANENT ADDRESS



SIGNATURE OF PASSENGER, DATE

WARNING PERSONS FOUND TO BE IN POSSESSION OF ILLICIT SUBSTANCES WILL BE PROSECUTED TO THE FULLEST EXTENT OF THE LAW

LAWS OF TRINIDAD AND TOBAGO

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Customs Regulations

[Subsidiary]

NOTICE TO PASSENGERS

Each arriving passenger or head of family must complete this form and present same bearing an Immigration Stamp to the Customs Officer. Should you require assistance in completing this form, please consult a Customs Officer.

PERSONAL EXEMPTIONS

- A. Items of personal effects need not be declared.
B. Items of personal effects are your clothing, toiletries, small portable articles which you may reasonably be expected to have for your private use...
C. Personal exemptions listed below can be claimed once per year by every passenger 17 years and older—
(a) Wine or Spirits not exceeding 1.5 litres; and
(b) Tobacco not exceeding two hundred and fifty grams (250 gms); or Cigars not exceeding fifty (5) in number; or Cigarettes not exceeding two hundred (200) in number.
D. All passengers are granted an exemption from Duty on gifts to a value of up to TT\$1,200 per year.

DECLARATION OF PASSENGER/HEAD OF HOUSEHOLD

- 1. No. of accompanying family members
2. No. of pieces of baggage including Hand Luggage
3. Are you or any one of your accompanying family members bringing into Trinidad and Tobago—

Table with 3 columns: Question, YES, NO. Rows include: Goods which exceed the values and quantities of your personal exemption including gifts?, Honey, Food, Fruits, Plants, Meats, Live Birds, Animals, Soil, Other Plant or Animal Products or Live Organisms of any kind?, Firearms, Ammunition, Explosives, Narcotic or any other Dangerous Drugs?, Items for Trade?

LAWS OF TRINIDAD AND TOBAGO

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Customs

[Subsidiary]

Customs Regulations

FORM C 15—Continued

	YES	NO
• Currency or other monetary instruments in excess of TT\$20,000.00?	c	c
• Currency or other monetary instruments in excess of US\$5,000.00 or its foreign equivalent?	c	c
• Do you have anything to declare?	c	c
• Have you claimed any exemptions during the year? (See Personal Exemptions)	c	c

(List all items other than Personal Effects)

Description of Article(s)	Article(s) to be taken out of TT as in (B) above	Price/Type of Currency	Officer's Use	Cashier's Use

I certify that all statements which I have made in this declaration are true correct.

.....
Signature of Passenger/Head of Household

.....
Date

PENALTY NOTICE

Any false declaration is an offence section 212 of the Customss Act, and may incur a peanlty of one hundred and twenty-five thousand dollars (\$ 125,000) and/or forfeiture of the articles involved.

(Regulation 106).

FORM C 16

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CONTENT — SHIP

Steam }
Sail }
Motor }

Port of

Official Number

No.

Voyage No.

Date of Departure

Ship's Name	Net Registered Tonnage	Port of Registry and Country to which she belongs	NUMBER OF CREW	Name of Master and Nationality	No. of Passengers	Port or Place of Destination	Date of Departure			
								Bill of Lading No.	Marks	No.
FREIGHT PAID ON										

Goods are to be shown separately under each of the following heads, viz.: "Warehoused goods," "Drawback goods," "Transshipment" and "Other goods," each head being sub-divided under the heads "Liable to Export Duty" and "Not liable to Export Duty" and also under the heads "Produce of Trinidad and Tobago, and Re-exports." Particulars of all the stores shipped in Trinidad and Tobago are to be shown under one head "Stores" following the particulars of the cargo. In the case of ships other than steamships exceeding 100 tonnes register the particulars of stores will include all stores remaining on board from the inward voyage.

Cleared by Master/Agents, viz.:

Examined,

Customs Officer

Dated day of, 20.....

I declare that the above Content is a true account of all goods shipped, or intended to be shipped on board the above-named Ship, and true in all particulars and that all loading and special loading licences for goods loaded at other ports in Trinidad and Tobago are attached and correct. Signed and declared this day of, 20.....

Master or Agent

Before me,

Date of Report.

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 110).

FORM C 17

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CLEARANCE OF SHIP OTHER THAN STEAMSHIP

Port of

20.....

Master of the Ship of tonnes burden and bound forduly entered his vessel on the.....20 and has this day cleared according to law with the cargo, stores, crew and passengers as directed hereunder:

CARGO

Marks and Numbers	No. and description of Packages and Goods
<p>STORES</p> <p><i>(a) Remaining on Board from the Inward Voyage</i></p> <p><i>(b) Loaded in Trinidad and Tobago *</i></p>	

* All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

CREW

	Names	Rank	Names	Rank
1			7	
2			8	
3			9	
4			10	
5			11	
6			12	

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Customs Regulations

[Subsidiary]

	Names	PASSENGER	Names
1		8	
2		9	
3		10	
4		11	
5		12	
6		13	
7		14	

Examined, compared with Content and found correct.

Searcher

Date, 20..... Station

Date, 20..... *for Comptroller of Customs and Excise*

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 110).

FORM C 18

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CLEARANCE FOR STEAMSHIP

To all whom it may concern

Port of

20.....

This certifies that Master of the Ship [Nationality] of [Port of Registry] ofnet registered tonnes navigated with a crew of.....men and having on board passengers having cleared according to law is hereby granted permission to depart for

Given under my hand this day of two thousand and

for Comptroller of Customs and Excise

FORM C 19

(Deleted By LN 72/1993)

FORM C 20

(Deleted By LN 72/1993)

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1029

Customs Regulations

[Subsidiary]

FORM C 21

(Regulations 36, 48).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BILL OF SIGHT

Declaration under Section 87 of the Customs Act, Ch. 78:01

No. of Bill of Lading

Port of Importation

Importer's Name

Name of Aircraft or Ship	Master's Name	Date of Report	Port or Place whence arrived
Marks and Numbers	Number and Description of Packages, with such information as the Importer is able to give as to Quantity and Value of Goods		

I, the Importer, or Agent of the Importer, of the Goods above mentioned, do hereby declare that I have not, and that to the best of my knowledge he has not received sufficient Invoice, Bill of Lading, or other advice from which the Quantity, Quality or value of the Goods above mentioned, can be ascertained.

Dated this day of 20.....

Witness

Importer or Agent (1)

(2) Declared before me this day of, 20.....

for Comptroller of Customs and Excise

NOTE—(1) The Importer or his Agent may examine the above-mentioned goods for the purposes of making entry according to law.

(2) The declaration and signature of the importer or his agent must be attested by the proper Officer, or by a witness whose signature is known to, and who is approved by the Comptroller.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

FORM C 22

(Deleted By LN 72/1993)

(Section 22,
Regulation 36).

FORM C 23

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DEPOSIT ENTRY

Port of

Depositor

Relative entry (if any)

Number

Dated

20.....

Name of Aircraft or Ship	Master's Name	Date of Report	Port or Place whence arrived

Permission is requested to deposit the sum of (To be stated in words at length. for the following reasons: (PARTICULARS)	\$	¢.
Total	\$	

Deposit received ... No. \$ ¢. Date....., 20..... <div style="text-align: right;"><i>Cashier</i></div>	I/We declare the above particulars to be true. Date this day of, 20..... <div style="text-align: right;"><i>Depositor</i></div>
--	---

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORM C 24

(Deleted By LN 72/1993)

FORM C 25

(Regulation 50).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO REMOVE GOODS PRIOR TO ENTRY

(Application and Permit to Remove Goods under Bond)

I request to be allowed to remove from this Port to the undermentioned goods *ex* reported 20..... and now lying at the said goods to be delivered into the custody of the proper officer of Customs and Excise at within hours/days from the date hereof:

Marks and Nos.	No. of packages	Description of goods	Landing and delivery account	Receipt and re-examination account
				Brought to account entry No. Date <i>Customs Officer</i> Date..... 20..... <i>Customs Officer</i>

Importer or Agent

No objection,

Application granted.
Bond in force.

Officer-in-charge import station

for Comptroller of Customs and Excise

Name and address of carrier

Delivered to for delivery into the care of the proper Officer at within hours/days dated, 20..... at a.m./p.m

Customs Officer

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 72).
[72/1993].

FORM C 26

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Voucher No.

O. E. No.

APPLICATION FOR REFUND OF DUTY AND DAMAGE
CERTIFICATE APPLICATION

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date 20.....

I/We herewith apply for a refund to the extent ofper cent of the duty paid in respect of the following goods, landed in a damaged state, and duty paid on entry No. of 20....., ex s.s of 20..... from.....

Importer

Insurance Certificate

I/We certify that the above goods are covered by insurance with the Company, and that as a result of a survey a claim to the extent of per cent has been allowed in respect of the above-mentioned goods owing to damage.

Insurance Agents

Date 20.....

EXAMINATION OF GOODS

We certify that we have examined the above-mentioned goods and recommended an abatement of per cent as fair and reasonable.

Officer in Charge of Importing Ship

Date 20.....

APPROVAL OF PERCENTAGE OF ABATEMENT

Abatement of per cent approved

for Comptroller

Date 20.....

LAWS OF TRINIDAD AND TOBAGO

Customs

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1033

Customs Regulations

[Subsidiary]

AMOUNT OF ABATEMENT

I certify that at the approved rate of abatement a refund of dollars and cents as shown on the statement recorded on entry No. of 20..... ex s.s is due to the importer.

Officer

Date 20.....

CERTIFICATE OF CHECKING OFFICER

Examined and found Correct

Date 20.....

Accountant

CERTIFICATE OF COMPTROLLER

The duty to be repaid for abatement on account of damage as above-mentioned amounts to dollars and cents (\$).

Expiry date 20.....

(2 years from date of payment)

Date 20.....

for Comptroller of Customs and Excise

TREASURY DEPARTMENT

Passed for payment

for Accountant General

Date 20.....

RECEIPT FOR DUTY REPaid

Received from the Accountant General this day of 20..... the sum of dollars and cents in full of the above claim.

Witness of payment.

Importer

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 73).
[72/1993].

FORM C 27

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION FOR REFUND OF DUTY

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date 20.....

I/We declare that I/We have overpaid and do hereby apply for a refund of duty amounting to dollars and cents in respect of (a) entered on entry

No. of 20....., Exreported 20.....

Importer

(a) Insert particulars of the packages, quantity and value of goods.

(Regulation 94).

FORM C 28

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION AND PERMIT TO TAKE STORES ON BOARD

From

To The Comptroller of Customs and Excise, Port-of-Spain.

Date 20.....

I/We request permission to ship the undermentioned goods as stores on the aircraft/ ship..... bound for tonnes; men; duration of voyage days.

Master

I certify that the above stores (as amended*) are not excessive.

Customs Boarding Officer

Approved

for Comptroller of Customs and Excise

* To be struck out if application is not amended

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1035

Customs Regulations

[Subsidiary]

FORM C 29

(Regulations 94,
111, 112).
[72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Drawback No.

Customs Officer

DRAWBACK AND DEBENTURE APPLICATION

I, of having entered the undermentioned goods, for exportation in the aircraft/ship* bound for do hereby apply for a drawback of dollars andcents upon the exportation/shipment as stores* of the said goods and upon fulfilment of the prescribed conditions.

I declare the above particulars to be true and that I am entitled to drawback as claimed.

Exporter, or his agent

CERTIFICATE OF CHECKING OFFICER

I certify that the values against which I have placed my initials agree with the particulars on the import entry and that duty was paid thereon accordingly.

Officer, Check Staff

Bond in force.

for Comptroller of Customs and Excise

CERTIFICATE OF SHIPMENT

I certify that the above-mentioned goods have been put on board the in my presence.

Customs Officer

Date 20.....

I certify that I have seen/examined the above-mentioned goods on board thethat to the best of my knowledge and belief they have been duly exported therein, and that the receipt on board has been acknowledged by the master on the appropriate export entry.

Customs Boarding Officer

CERTIFICATE OF CONTENT

I certify that the goods are duly/not* entered on the content.

Searcher

Date 20.....

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Customs

[Subsidiary]

Customs Regulations

FORM C 29—Continued

CERTIFICATE OF CHECKING OFFICER

Examined and found correct.

Accountant

CERTIFICATE OF COMPTROLLER

The drawback on the goods mentioned in this debenture amounts to dollars and cents.

\$

Expiry Date 20.....

(1 year from exportation) for Comptroller of Customs and Excise

Date 20.....

TREASURY DEPARTMENT

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the for use as stores/exported by the* and have not been returned and are not intended to be returned to Trinidad and Tobago, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

Date 20.....

Exporter

PASSED FOR PAYMENT

Date 20.....

for Accountant General

RECEIPT FOR DUTY REPAID

Received from the Accountant General this day of20..... the sum of dollars and cents, in full of the within claim.

\$

Exporter

Witness to payment.

* Delete where not applicable

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

FORM C 30

(Regulation 176).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

NOTICE OF BREACH OF MERCHANDISE MARKS LAWS

To the Comptroller, or Principal Officer of Customs and Excise at the port of

I hereby give you notice that the undermentioned goods that is to say, (1) are about to be imported into your port on or about the day or next in the (2) from

That such goods are liable to detention and forfeiture being (3)

That Mr. of and Mr. of are prepared to become my sureties in such bond as may be required upon detention of the goods.

And I request that the said goods may be detained and dealt with accordingly.

Dated this day of 20.....

A.B.

(or agent for)

NOTE—Mr. refers to his bankers (or) solicitors, and Mr. to his bankers (or) solicitors as to his sufficiency for the penalty of the bond.

(1) Describe the goods, number of packages, marks used and any other particulars necessary for their identification.

(2) Describe the ship, aircraft and give name, or identification.

(3) State how the goods infringe the Act and if the infringement is one as to a forged trade mark protected in a British possession or foreign state, state the possession or State: or if the infringement is one as to place or country of origin, state the name of the place or country falsely used.

FORM C 31

(Deleted By LN 72/1993)

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 111).

FORM C 32

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SHIPPING BILL FOR LOCAL PRODUCE

AIRCRAFT BUNKERS

EXPORTER'S NAME MONTH 20.....

NAME OF AIRLINE SUPPLIED

Name of Aircraft	Day bunkered	LITRES SUPPLIED			Signed and declared true for exporter	Signed for Comptroller of Customs and Excise
		gasolene 100 octane or over	gasolene under 100 octane	Lubricating oils		

FORMS C 33, C 34, C 35 AND C 36
(Deleted By LN 72/1993)

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1039

Customs Regulations

[Subsidiary]

FORM C 37

(Regulation 118), [72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT

APPLICATION

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Permission is requested to re-land the following goods, viz.:

waterborne to be shipped, or shipped for exportation and which it is desired to return ashore for—

- (a) free delivery to me/us;
(b) delivery to me/us on payment of duty thereon; or
(c) re-warehoused,

for the following reasons, i.e.,

Importer or Agent

Allowed.

for Comptroller

Date 20.....

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN EXPORTING SHIP BUT NOT LANDED ABROAD†

NOTE—This form is not to be used for re-imported goods, i.e., goods which have left the territorial waters of Trinidad and Tobago, and which (if liable to duty), must be duty paid before delivery, unless the Comptroller otherwise directs.

I,, of Customs and Excise at, do hereby certify that the goods enumerated in the application and declared to have been exported from by the on the day of, 20..... have been re-landed at this day of, 20....., with the authority of the Comptroller of Customs and Excise, for—

- (a) Free delivery to the shipper;
(b) Delivery to the shipper on payment of duty thereon, Vide D.E. No. of, 20.....; or
(c) Re-warehoused in the, Vide. Entry No. of, 20.....

Customs Officer

† To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 131).

FORM C 38

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REQUEST TO REPACK WAREHOUSED GOODS

Port of

20.....

I request permission to repack the undermentioned goods as shown below:—

Ship Rotation Register Folio

Date warehoused

Marks	Numbers	From		To
		No. of packages	Description of goods	

No. *Owner*

Rent to..... 20..... Received.

\$ ¢.

Cashier

....., 20.....

Permission granted.

for Comptroller of Customs and Excise

Date, 20.....

† I certify I have supervised the repacking of the undermentioned goods in the manner shown below:—

Marks	Nos.	No. of packages	Description of goods	How repacked

Further that this transaction is recorded in the Operations Register at folio

Also that the original account—Rotation Register Folio has been closed, and a fresh account opened at Rotation Register Folio

Officer-in-Charge,

Warehouse

Date, 20.....

†To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

FORM C 39

(Regulation 136).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

TRANSFER OF WAREHOUSED GOODS

Port of

20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Please note that I have this day transferred the undermentioned packages which are deposited in the Warehouse at, to, of

Owner or Authorised Agent of Owner

Ship	Rotation	Register	Folio	Date warehoused	By whom warehoused	Marks and No. of packages	Description of goods

CERTIFICATE OF ACCEPTANCE

I,, of, hereby certify that as from this date I am the owner of the aforementioned goods and that I undertake to pay when called upon to do so all rent and charges due and accruing thereon.

Entered

Warehouse Officer

Signature of the person to whom transferred or his Authorised Agent

Date, 20.....

FORM C 40

(Deleted By LN 72/1993)

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

Regulation 139).
[72/1993].

FORM C 41

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

**REQUEST FOR AND ADVICE OF REMOVAL OF
WAREHOUSED GOODS**

REQUEST No.

I request to be allowed to remove from the Warehouse at this Port by virtue of Special/General bond dated, 20..... the undermentioned goods, to the Port of, there to be warehoused in the Warehouse within days from the date hereof, *viz.*:

	Rot	Register	Folio		
Ship	Date of warehousing	Marks and Nos.	No. and description of packages	Description of goods	Record of Officer's examination

Port of
....., 20.....

Owner of goods or his Agent

Allowed. Bond in force.

Dated, 20.....

for Comptroller of Customs and Excise

Locker's Order No.

Rent to, 20..... \$ c. received

Dated, 20.....

Cashier

ADVICE

To the Officer-in-Charge, Warehouse, Port of

The above goods have this day been forwarded by, at a.m./p.m. to your port under bond for re-warehousing and at the time of delivery were in good condition and contained the goods as described and examined above.

Officer-in-Charge,

Dated, 20.....

Warehouse

LAWS OF TRINIDAD AND TOBAGO

Customs

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1043

Customs Regulations

[Subsidiary]

RECEIPT AND RE-WAREHOUSING CERTIFICATE †

To the Officer-in-Charge, King's Warehouse,

Port of

I certify that the above packages have been received without loss or diminution and duly re-warehoused—Rot Register Folio Vide Entry No.[Copy attached].

Officer-in-Charge, Warehouse

Dated, 20..... Port of

† To be printed on reverse side.

FORM C 42

(Regulation 149).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

REFUND OF PART PROCEEDS OF SALE OF GOODS WAREHOUSED

APPLICATION BY OWNER

Address

Date, 20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

I/We hereby apply for the balance of the proceeds of sale of the below mentioned goods warehoused on, 20....., ex, ROT, Register Folio, and sold at public auction on the, 20.....

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

No objection.

Officer-in-Charge Warehouse

Owner

Date, 20.....

Allowed

for Comptroller of Customs and Excise

Refund voucher issued for dollars and cents, 20.....

Officer-in-Charge, State Warehouse, Port-of-Spain

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations, Schedule).

FORM C 43

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

APPLICATION FOR OVERTIME SERVICES

Port-of-Spain,

....., 20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Sir,

Permission is hereby required to—

.....
(Insert nature of work, &c., to be done, and where)
.....
.....
.....
.....
.....

ex/to on
(Name of vessel) (Date)

at/from to
(Date) (Hour)

We guarantee all expences incurred

Yours faithfully,

.....
Master or Agent

Allowed by:

Date:

(For official use only)

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

CHARGES IN RESPECT OF APPLICATION OVERLEAF

AGENT		VESSEL	WHERE		
Date	Staff Employed	Services Performed	Time	No. Hours	\$ ¢.

Part Charged to:

Signature of Officer..... Checked by

Index No. Date

FORM C 44

(Regulation 61).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

LANDING CERTIFICATE

This is to certify that the undermentioned goods entered by M, were landed at this port. *Ex* Master, from on the day 20.....

Marks and Nos.	No. and description of packages	Description of goods	Quantity	Observations

Correct

Port of

Customs Officer

Date, 20.....

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

1046

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 186).

FORM C 45

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR OF PORT-OF-SPAIN.

**This Permit is not Valid between the Hours of 6.00 p.m. and 6.00 a.m. during which Period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch*, to take fruit,* vegetables,* curios,* and to and from vessels lying in harbour at Port-of-Spain.

This general permit is valid until the day of 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.: Port-of-Spain harbour.

Name of Owner of drogher/boat/launch*

Address of Owner

Name of Master

The drogher/boat/launch* shall put off from the Queen's Wharf or St. Vincent Wharf, and any articles whatsoever, which are taken on board must be produced to the proper Officer of Customs between the eastern end of Queen's Wharf and the western end of St. Vincent Wharf before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat, or launch shall always proceed for clearance direct either to the Queen's Wharf, Custom House Landing or the St. Vincent Wharf, as directed below without touching at any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

This permit provides for clearance inwards at the following places:

Queen's Wharf—between the hours 7.00 a.m. and 4.00 p.m.

St. Vincent Wharf between the hours 7.00 a.m. and 4.00 p.m.

Customs House Landing—

On weekdays—From 6.00 a.m. to 7.00 a.m.

4.00 p.m. to 6.00 p.m.

6.00 p.m. to 6.00 a.m.*

On Saturdays, Sundays and public holidays—From 6.00 a.m. to 6.00 p.m.

6.00 p.m. to Midnight.

Midnight to 6.00 a.m.*

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.

†To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1047

Customs Regulations

[Subsidiary]

FORM C 46

(Regulation 187).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR OF PORT-OF-SPAIN

Special Permit for the licensed drogher/boat/launch* to take fruit,* vegetables,* curios,* and to and from the following vessels lying in harbour at Port-of-Spain, viz.:

This special permit is valid during the period from, on, to, on....., and in the following area only, viz.: Port-of-Spain harbour.

Name of Owner of drogher/boat/launch*
Address of Owner
Name of Master

The drogher/boat/launch* shall put off from, and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to, without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS †

Cleared at a.m./p.m. on, 20.....

Customs Officer

Entered a.m./p.m., 20.....

Customs Officer

at

*Issuing Officer to delete and initial words not required.
†To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 187).

FORM C 47

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT SAN FERNANDO AND SCARBOROUGH

**This Permit is not Valid between the Hours of 6.00 p.m. and 6.00 a.m. during which Period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch*, to take fruit,* vegetables,* curios,* and to and from vessels lying at

This general permit is valid until the day of 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.:

Name of Owner of drogher/boat/launch*
 Address of Owner
 Name of Master

The drogher/boat/launch* shall put off from, and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at, before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to, without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.
 †To be printed on reverse side.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1049

Customs Regulations

[Subsidiary]

FORM C 48

(Regulation 187).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT SAN FERNANDO AND SCARBOROUGH

Special Permit for the licensed drogher/boat/launch* to take fruit,* vegetables,* curios,* and to and from the following vessels lying in harbour at San Fernando/Scarborough,* viz.:

This special permit is valid during the period from, on, to, and in the following area only, viz.:

Name of Owner of drogher/boat/launch*
Address of Owner
Name of Master

The drogher/boat/launch* shall put off from, and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to, without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS †

Cleared at a.m./p.m. on, 20.....

at

Customs Officer

Station

Entered a.m./p.m., 20.....

at

Customs Officer

Station

*Issuing Officer to delete and initial words not required.

†To be printed on reverse side.

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1050

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 187).

FORM C 49

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT BRIGHTON, POINTE-A-PIERRE, POINT D'OR AND POINT FORTIN

**This Permit is not valid between the hours of 6.00 p.m. and 6.00 a.m. during which period a Special Permit is required.*

General Permit for the licensed drogher/boat/launch*, to take fruit,* vegetables,* curios,* and to and from vessels lying at

This general permit is valid until the day of 20.... * during the period 6.00 a.m. to 6.00 p.m. daily, and in the following area only, viz.:

Name of Owner of drogher/boat/launch*
 Address of Owner
 Name of Master

The drogher/boat/launch* shall put off from, and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at, before removal to or towards any ship. The master shall keep and produce to any Customs Officer or Guard on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by a Customs Officer or Guard. Inwards, the drogher, boat or launch shall always proceed for clearance direct to, without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS†

CLEARED				ENTERED			
Date	Hour	Station	Officer	Date	Hour	Station	Officer

*Issuing Officer to delete and initial words not required.

†To be printed on reverse side.



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Customs

Chap. 78:01

1051

Customs Regulations

[Subsidiary]

FORM C 50

(Regulation 187).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT SHIPS IN HARBOUR AT BRIGHTON, POINTE-A-PIERRE, POINT D'OR AND POINT FORTIN

Special Permit for the licensed drogher/boat/launch* to take fruit,* vegetables,* curios,* and to and from the following vessels lying in harbour at Brighton/Pointe-a-Pierre/Point D'Or/Point Fortin,* viz.:

This special permit is valid during the period from, on, to, and in the following area only, viz.:

Name of Owner of drogher/boat/launch*
Address of Owner
Name of Master

The drogher/boat/launch* shall put off from, and any articles whatsoever which are taken on board must be produced to the proper Officer of Customs at before removal to or towards any ship. The master shall furnish the proper Officer or Guard with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the Officer or Guard, and he shall produce such list to any Officer or Guard on demand. Inwards, the drogher, boat or launch shall proceed for clearance direct to, without touching any other place, and no article shall be removed therefrom until such article has been passed by a Customs Officer or Guard.

for Comptroller of Customs and Excise

Date, 20.....

ENDORSEMENTS †

Cleared at a.m./p.m. on, 20.....

at

Customs Officer

Station

Entered a.m./p.m., 20.....

at

Customs Officer

Station

*Issuing Officer to delete and initial words not required.

†To be printed on reverse side.

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Customs

[Subsidiary]

Customs Regulations

(Regulation 213).

FORM C 51

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

**DROGHER'S LICENCE
(LICENCE TO NAVIGATE COASTWISE)**

No.,

Licence is hereby granted to thetonnes,
..... Master owned by , to trade coastwise, from this date until the
thirty-first day of December, 20...., subject to the law regulating the coastwise trade of
Trinidad and Tobago.

Dated20.....

for Comptroller of Customs and Excise

(Regulation 28).

FORM C 52

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

COASTING CARGO BOOK OF THE VESSEL

Port
Master

No.

Marks and numbers (if any) of packages	Name of consignor	No. and description of packages. Note: The weight of Tobacco, Cigars and Cigarettes and the quantity of Spirits and Wines is to be shown	Name of consignee	DATE AND HOUR OF		LOADING			DISCHARGE			
				Depart-ure	Arrival	Place	Date and time	Signa-ture of Master and of Clearing Officer	Place	Date and time	Signature of Officer granting permission to discharge	

Note.— Tobacco, cigars, cigarettes, wines and spirits, (except spirits, the produce of Trinidad and Tobago, removed under the provisions of the Excise Law or with the permission of the Comptroller of Customs and Excise), and tobacco, the produce of Trinidad and Tobago, accompanied by a permit granted by an authorised officer, may not be shipped for carriage coastwise except at an approved place of loading and in the presence and with the authorisation of the proper Officer of Customs.

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Customs

[Subsidiary]

Customs Regulations

(Section 179, Regulation 212).

FORM C 53

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PERMIT TO TRANSPORT TOBACCO

Permission is hereby granted to, of, to transportgross net locally grown tobacco per [Name of Carrier] for Comptroller of Customs and Excise

(Regulations, 49, 164).

FORM C 54

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED WITHOUT PAYMENT OF IMPORT DUTY

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has imported into Trinidad and Tobago by the ship from certain packages containing (hereinafter called "the said goods") and marked and/or numbered, whereon duties of Customs have not been paid; and whereas the above bounden is required to export the said goods within three months of the date hereof or such further period as the Comptroller of Customs and Excise (hereinafter called "the Comptroller") may allow and to produce proof if required to the satisfaction of the Comptroller of the landing of the said goods abroad, or otherwise to pay to the Comptroller the full duties of Customs in respect of so much of the said goods as may not have been re-exported and so proved as stated above:

Now the condition of this obligation is such that if the above bounden pays to the Comptroller the full duties of Customs upon any of the said goods which may not have been re-exported and so proved as stated above, and does not sell or otherwise dispose of any or all of the said goods within Trinidad and Tobago without the written permission of the Comptroller, then in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounded in the presence of of Signed and delivered by the above bounded in the presence of of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1055

Customs Regulations

[Subsidiary]

FORM C 55

(Regulations, 49, 70).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR DELIVERY OF GOODS PRIOR TO PAYMENT OF DUTY

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden, intended from time to time to import goods into Trinidad and Tobago:

And whereas it is desirable that the said goods be delivered to the said importer immediately on their being landed and before payment to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of the duties and charges on such goods:

Now the condition of this obligation is such that if the above bounden, delivers to the Comptroller within seventy-two hours of the taking of delivery of goods so imported by them into Trinidad and Tobago, proper Customs entries of all such goods so delivered to the satisfaction of the Comptroller and pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:
for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 49, 50).

FORM C 56

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of his intention to remove to, by, the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at within day/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said under this obligation, until the delivery thereof into the custody of the proper Officer at as mentioned above, and if the above bounden thereupon forthwith deliver to the proper Officer proper Customs entries of all such goods so delivered to the satisfaction of the Comptroller and in the case of goods not warehoused in pursuance of an entry for warehousing forthwith pays to the Comptroller all duties and other charges due to him on such goods, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORM C 57

(Regulations 196, 212).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR GOODS AND MACHINERY USED IN MANUFACTURE

Know all men by these presents that we, of, and, of,are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden,, desire from time to time to remove to their premises situate at various goods (namely: chemicals, raw materials, manufactured and semi-manufactured goods and other articles and machinery) for the manufacture or processing of in a bonded area or bonded factory situate at without the payment of import duties of Customs;

Now the condition of this obligation is such that if the said goods are used solely in the manufacture or processing of in the above-mentioned bonded area or bonded warehouse or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, then this obligation shall be void but shall otherwise remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

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Customs

[Subsidiary]

Customs Regulations

(Regulation 176).

FORM C 57A

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND OF INDEMNITY FOR DETENTION OF GOODS

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above-named has by notice dated the day of informed the Comptroller, or principal Officer of Customs and Excise at that the undermentioned goods, that is to say, were about to be imported into the port of contrary to section 45 of the Customs Act, and requested that the said goods should be detained and dealt with according to law. And whereas the said goods arrived in the said port on the day last, and are now detained pursuant to the said notice:

Now the condition of this obligation is such that if the said his heirs, executors and administrators, well and effectually indemnify, save harmless, and keep indemnified the slate, its officers of Customs and Excise and their executors or administrators, from and against all loss, damage or expenses which they may sustain or incur by reason or on account of any detention of the said goods following upon the information contained in such notice and any proceedings consequent upon such detention, then this obligation shall be void but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of } Signed and delivered by the above bounden in the presence of }

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

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1059

Customs Regulations

[Subsidiary]

FORM C 58

(Regulation 141).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR EXPORTATION

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden, has given notice of his intention to export to, in the, the following goods:

Now the condition of this obligation is such that if the said goods and every part thereof are duly exported to, and landed at within from the date hereof and if no alteration or diminution in quantity or quality [except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise (hereinafter called "the Comptroller")] takes place in the said goods, or in the casks, cases or package in which the goods are delivered, from the time of the delivery thereof to the said under this obligation, until the landing thereof at the said place; and if the said shall in every case in which the Comptroller requires it and within such time as in each case he may allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden }
in the presence of }
Witness

Signed and delivered by the above bounden }
in the presence of }
Witness

Approved:
for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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[Subsidiary]

Customs Regulations

(Regulations 111, 141).

FORM C 59

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR EXPORTATION

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has elected to give a General Bond for the due exportation from time to time of such goods as he may have occasion to export from any port of Trinidad and Tobago:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for exportation are with all due diligence and despatch duly loaded on board the aircraft or ship for which they have been entered, and are duly exported to and landed at the place or places to and for which they have been entered to be exported:

And if all goods exported under this obligation are so exported and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may allow, and are not landed at any other place or places, or re-landed in Trinidad and Tobago and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they are delivered, from the time of the delivery thereof to the above bounden under this obligation, until the landing thereof at the place or places for which they are entered, and if, in case of dispute as to the shipment or due landing of any goods so entered for exportation the above bounden in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods in respect of which such dispute has arisen, at the place or respective places for which the goods have been entered to be exported:

And if the above bounden and his agents or servants do not remove, load, ship, or export, or attempt to remove, load, ship, or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required and until such

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but shall otherwise remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

FORM C 60

(Regulations 95, 111, 141).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR SHIPMENT OF STORES

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord two thousand and

Whereas the above bounden intends to load as stores on board the the undermentioned goods, that is to say:

Now the condition of this obligation is such, that if all the said goods are duly loaded on board the, and enumerated in the content of the said, and are used as stores on board the said, or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise; and if the packages containing the goods are not opened, nor any of the goods therein taken out or altered, until the said has left the place of final departure of her intended foreign journey, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 95, 111, 141). [72/1993].

FORM C 61

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR SHIPMENT OF STORES

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden intends to remove from time to time goods to be used as stores on board aircraft or ships bound for ports outside Trinidad and Tobago and to load the same on board such aircraft or ships:

Now the condition of this obligation is such, that if all the goods which in pursuance of such intention are delivered from a warehouse or upon which any drawback is allowed on exportation are duly shipped and used as stores on board the aircraft or ships specified on the export entries or other documents for such goods or are otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, and if the packages containing such goods are not opened nor any of the goods taken out or altered, until the said aircraft or ships have left the port of final departure on their intended foreign voyage, then this obligation to be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

Witness

Signed and delivered by the above bounden in the presence of

Witness

Approved:

for Comptroller of Customs and Excise

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Customs

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Customs Regulations

[Subsidiary]

FORM C 62

(Regulations 43, 95).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

TRANSHIPMENT BOND

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has given notice of his intention to transfer from the to the for exportation the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof duly transferred from the to the and duly exported to, and landed at within from the date hereof; and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise hereinafter called "the Comptroller") takes place in the said goods, or in the casks, cases or packages in which the goods are delivered, from the time of the delivery thereof to the said under this obligation, until the landing thereof at the said place; and if the said in case the Comptroller requires it, and within such time as he allows, produces proof to the satisfaction of the Comptroller of the due landing of the said goods at the said place, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 43, 95).

FORM C 63

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL TRANSHIPMENT BOND

Know all men by these presents that we of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has elected to give a general bond for the due transfer from time to time of such goods as he may have occasion to transfer from an importing aircraft or ship to an exporting aircraft or ship:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for transfer as mentioned above are with all due diligence and despatch duly transferred from the aircraft or ship in which the goods were imported to an aircraft or ship to and for which they have been entered to be exported and are duly exported to and landed at the place or places to and for which they have been entered to be exported:

And if the goods transferred and exported under this obligation are so exported to and landed within two months of the date when they were entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as the "Comptroller") allows, and are not landed at any other place, or relanded in Trinidad and Tobago and if no alteration of diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in any such goods, or in the packages in which they have been delivered from the time of the delivery thereof to the above bounden under this obligation, until the landing thereof at the place or places to and for which they have been entered to be exported, and if the above bounden in every case in which the Comptroller requires it and within such time as in each case he allows, produces proof, to the satisfaction of the Comptroller of the due landing of the said goods at the place or respective places to and for which they were entered to be exported:

And if the above bounden and his agents or servants do not remove, load, ship or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or the permission given or implied hereby after he receives notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1065

Customs Regulations

[Subsidiary]

FORM C 64

(Regulation 139).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND FOR REMOVAL OF WAREHOUSED GOODS

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") of his intention to remove to by the following goods, that is to say:

Now the condition of this obligation is such that if the said goods and every part thereof are duly removed and delivered into the custody of the proper Officer of Customs and Excise at within hours/days from the date hereof, and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) takes place in the said goods, or in the packages in which the goods are delivered from the time of the delivery thereof to the said under this obligation, until the delivery thereof into the custody of the proper Officer at, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:
for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

1066

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 139).

FORM C 65

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR REMOVAL OF WAREHOUSED GOODS

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden has elected to give a General Bond for the due removal from time to time of such goods as he may have occasion to remove from one place to another within Trinidad and Tobago:

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden on the proper notice or other approved document for removal are with all due diligence removed to and delivered into the care of the proper Officer of Customs at the place or places to and for which they are entered to be removed:

And if all goods removed under this obligation are so removed within such time or respective times as are specified on the proper documents relating thereto and delivered into the care of the proper Officer of Customs and Excise at the place or places to and for which they were entered to be removed and if no alteration or diminution in quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller of Customs and Excise—hereinafter referred to as “the Comptroller”) takes place in any such goods or in the packages in which the goods were delivered, from the time of the delivery thereof to the above bounden under this obligation until the delivery thereof into the care of the proper Officer of Customs and Excise at the place or places to and for which they have been entered to be removed:

And if the above bounden and his agents or servants do not remove or attempt to remove any goods under or by virtue of this obligation or the permission given or implied hereby after he has received notice from the Comptroller that further or additional security is required until such further or additional or larger amount of security is given by the above bounden to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1067

Customs Regulations

[Subsidiary]

FORM C 66

(Regulation 142).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND TO GUARANTEE PAYMENT OF RENT

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the above bounden desires from time to time to remove for exportation goods from warehouse with all convenient speed:

And whereas the Comptroller of Customs and Excise has agreed to permit goods belonging to the above bounden to be delivered from warehouse for exportation without the rent having first been paid, on condition that such rent be paid not later than the day next following that on which any such goods are from time to time delivered from warehouse for exportation:

Now the condition of the above written bond or obligation is such that if the above bounden at any time takes delivery of any goods from warehouse, for exportation without having first paid the full rent due thereon, and there after pays to the Comptroller of Customs and Excise all such rent either on the day when the said goods are delivered, or at latest, on the next following day, then the above written bond or obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Section 105, Regulation 212)

FORM C 67

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

GENERAL BOND FOR SECURING DUTY ON GOODS WAREHOUSED IN A PRIVATE WAREHOUSE OR CUSTOMS AREA

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas pursuant to section 2 of the Customs Act, Ch. 78:01, by Notice dated and published as Government Notice No. /19, the premises at were appointed to be a Private Warehouse/Customs Area* for the warehousing of goods without payment of duty on the first entry thereof and the above-named as lesses/occupiers,* are required to give security in the sum of dollars;

And whereas the Comptroller has approved of the saidas surety of the said

Now the condition of this obligation is such that if the full duties on all goods that may at any time be warehoused or deposited in the above-mentioned premises from time to time be duly paid to the Comptroller of Customs and Excise or if all such goods shall be duly exported then the above written obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

* Delete where not applicable

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORM C 68

(Regulation 212).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

BOND TO SECURE DUTY ON PACKAGES REPORTED AND NOT ACCOUNTED FOR

Know all men by these presents that we of and of are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of in the year of Our Lord two thousand and

Whereas the above bounden from time to time submits to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") reports containing particulars of packages and parcels intended to be landed in Trinidad and Tobago from the ships mentioned in such reports:

And whereas the said from time to time also submits to the Comptroller a landing account showing how many of the packages and parcels mentioned in such reports have been duly unloaded removed and deposited in a Customs area or other place approved by the Comptroller and have been duly entered and cleared therefrom in accordance with the laws or have been produced to the proper Officer of Customs for deposit or have been deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act:

And whereas by section 68 of the Customs Act the Master or Agent of the ships mentioned in such reports is required to pay to the Comptroller the duty on every package or parcel mentioned in such reports and not duly accounted for in such landing accounts and in addition a penalty of \$200.00 in respect of each such package or parcel unless he explains to the satisfaction of the Comptroller the failure to unload, remove and deposit or produce such package or parcel:

Now the condition of this bond or obligation is such that if the above bounden pays to the Comptroller within a period of three months from the respective dates of the said reports, or such further period as the Comptroller in any particular case allows, the full Customs duty payable and the said penalty of \$200.00 in respect of each package or parcel mentioned in such reports and not duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller or not duly entered and cleared therefrom in accordance with Customs laws or has not been produced to the proper Officer of Customs for deposit or not deposited in a state warehouse in accordance with the provisions of section 86 of the Customs Act whenever the failure to do so has not been explained to the satisfaction of the Comptroller, then and in such case this obligation shall be void, but otherwise shall remain in full force.

Signed and delivered by the above bounden in the presence of

of

Signed and delivered by the above bounden in the presence of

of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 144).

FORM C 69

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

AUCTIONEER'S BOND

Know all men by these presents that we, of, and, of, are held and firmly bound unto the State in the sum of dollars to be paid to the State for which payment we hereby bind ourselves, our heirs, executors, administrators, and successors, each of us and each of them jointly and severally.

Dated this day of, in the year of Our Lord two thousand and

Whereas the regulations made under the Customs Act provide that before an Auctioneer is entrusted with the sale of goods by auction under the Customs laws he shall first have entered into a bond in a sum to be fixed by the Comptroller of Customs and Excise (hereinafter called "the Comptroller"):

And whereas the said having been employed by the Comptroller to sell or dispose from time to time by public auction of goods under the Customs laws and to account to the Comptroller for the proceeds of such sales is required to give such security by bond in the sum of dollars:

Now the condition of this obligation is such that if the said at all times during his employment as auctioneer well and sufficiently performs all the duties required of him as auctioneer in respect of the receipt and payment of money on behalf of the Comptroller and duly accounts for the same, this obligation shall be void, but otherwise shall continue in full force.

Signed and delivered by the above bounden in the presence of
of
Signed and delivered by the above bounden in the presence of
of

Approved:

for Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORM C 70

(Regulation
212).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

PASSENGER MANIFEST

Owner or Operator

Aircraft Service No. Date
[Registration marks and nationality]

Point of Embarkation Point of Disembarkation
[Place and Country] [Place and Country]

Surname and initials	For use by owner or operator only	For official use only

Prepared by Page of Pages.

FORM C 71

(Regulation
106).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

CARGO MANIFEST

Owner or Operator

Aircraft Flight No. Date
[Registration marks and nationality]

Point of Lading Point of Unlading
[Place and Country] [Place and Country]

Marks and numbers on packages	Number and type of packages	Nature of goods	Gross weight (kilos)	For use by owner or operator only	For official use only

Prepared by Page of Pages.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1073

Customs Regulations

[Subsidiary]

[Form C 72 — Page 2]

WANT OF ENTRY SLIP No. —Continued

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) [See notes (1) and (2)]	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations [See notes (3) and (4)]

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Customs

[Subsidiary]

Customs Regulations

FORM C 72—Continued
WANT OF ENTRY SLIP No. —Continued [Form C 72—Page 3]

Manifest Page No.	Marks	Nos.	Bill of Lading No.	Number and description of packages and nature of goods (if known) [See notes (1) and (2)]	Name of Consignee	*Particulars of measurement, etc., required for Rent Assessment	Observations [See notes (3) and (4)]

.....
Officer i/c Manifest Branch Date

Delivered (in words) packages to the State's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c Transit Shed No.

Received (in words) packages in the State's Warehouse in good order and condition unless otherwise stated.

.....
Officer i/c State's Warehouse No.

NOTE: — (1) Cargo landed in excess to be added to the slip in red ink by the Officer-in-charge Transit Shed.
 (2) Cargo not produced by agents to be deleted in red ink by the Officer-in-charge Transit Shed and deletion initialled.
 (3) Contents of damaged or pilfered cargo to be detailed by the Officer-in-charge Transit Shed in the "Observations" column.
 (4) Cargo constructively received into the State's Warehouse to be so indicated in the "Observations" column by the Officer-in-charge State's Warehouse.

* To be inserted by the Officer-in-charge Transit Shed and verified by Officer-in-charge State's Warehouse on receiving the cargo.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORMS C 73 AND C 74
(Repealed By LN 72/1993)

FORM C 75

(Regulations 37,
212).
[72/1993
34 of 1996].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

FOR OFFICIAL USE ONLY
Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to Customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$1,000

(COMPLETE EITHER THIS FORM OR FORM C. 76 IN DUPLICATE AS APPROPRIATE)

CERTIFICATE A

(TO BE COMPLETEED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE SELLER NOR ASSOCIATED IN BUSINESS WITH HIM)

I, hereby declare that
(name of signatory—forename and surname in full)

*1. I am *the* of who is the importer
[status of signatory—see note (1)] (name of importer)
of the goods specified in the attached invoice(s) dated
(state how many)
..... and amounting in all to

*2. The importer is not an agent or broker for the seller, nor a distributor or concessionaire as defined in note (2) overleaf and is not associated in business with the seller in any of the ways referred to in note (3) overleaf: and *no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person so associated in business with him.*

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Customs

[Subsidiary]

Customs Regulations

FORM C 75—Continued

- *3. The importer has purchased the goods unconditionally from
.....for the total amount shown on the
said invoice(s) *no materials, equipment or services in connection with producing
the goods were provided by or on behalf of the importer*, and no further payment
either direct or indirect, with the exception of the charges shown in clause 5 overleaf
have been or will be made by the importer in respect of the goods.
- 4. When making settlement, any necessary conversion of the amount stated above
will be at current rate of exchange.
*(If settlement is on any other basis or is subject to adjustment on account of
fluctuation in the rate of exchange, give particulars and amend this clause
as necessary)*
- 5. In addition to the amount stated above, only the charges declared overleaf are payable
in connection with the production, purchase, importation or use of the goods, viz.:
.....
.....
.....
[see note (4) overleaf; if no such charges are payable, insert "none"]
- 6. The amount shown on the said invoice(s) or other document(s) includes the following
items for which i claim that an allowance should be made when arriving at the
value for duty, viz.:
(if no items are claimed for, this may be left blank)

.....
(Date)
(Signature)

***Any alternatives or which do not apply should be deleted. Unless all deletions are
initialled by the signatory the certificate will not be accepted. Deletions of two or
more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation
Branch, the importer should ensure that the person completing the entry is aware of it: the
basis may, if the importer desires, be indicated below for this purpose.

NOTES

- (1) Declarations may be made by—
 - (a) the actual importer if an individual;
 - (b) a partner in the case of a partnership;
 - (c) a director or the secretary in the case of an incorporated company;
 - (d) any employee duly authorised in writing by one of the above-mentioned persons.
- (2) “Distributor” and “concessionaire” mean an importer who has an oral or written agreement
with the seller by which direct supplies of goods to other importers in Trinidad and Tobago
are restricted or refused.

LAWS OF TRINIDAD AND TOBAGO

Customs

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Customs Regulations

[Subsidiary]

- (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them [section 23(3) of Customs Act, Ch. 78:01].
- (4) Examples of charges to be declared in clause 5 are—
- Additional expenses incurred in respect of the goods themselves, *e.g.*:
 - commission or other remuneration;
 - royalty or licence fees;
 - tooling or design costs;
 - cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
 - inspection fees.
 - Expenses of delivery of the goods, *e.g.*:
 - packing;
 - carriage to and charges at port of shipment;
 - freight;
 - insurance premium(s);
 - charges for discharging from ship's hold.
- Foreign duties or taxes.
-

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 37, 212), [72/1993 34 of 1996].

FORM C 76

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

FOR OFFICIAL USE ONLY
Entry and Date

WARNING: Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to Customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$1,000

(COMPLETE EITHER THIS FORM OR FORM C. 75 IN DUPLICATE AS APPROPRIATE)

CERTIFICATE B

(TO BE COMPLETED BY AN IMPORTER WHO IS NOT AN AGENT, BROKER, DISTRIBUTOR OR CONCESSIONAIRE FOR THE CONSIGNOR OR IS ASSOCIATED IN BUSINESS WITH HIM)

I, hereby declare that (name of signatory—forename and surname in full)

*1. I am the of who is the importer [status of signatory—see note (1)] (name of importer) of the goods specified in the attached invoice(s) or other documents dated (state how many)

..... and amounting in all to (insert the date of each)

*2. The importer is (a) an agent or broker for the consignor; (b) a distributor or concessionaire as defined in note (2) overleaf; (c) associated in business with the consignor as defined in note (3) overleaf by reason of

*3. (a) at the time of importation the goods have been sold to certain persons other than the importer, viz. the persons named in the said invoice(s) or document(s) at the prices shown therein and those persons are not associated in business with the importer or consignor in any of the ways

LAWS OF TRINIDAD AND TOBAGO

referred to in note (3) overleaf, and no further payment (with the exception of the charges shown in clause 6 below) has been or will be made in respect of the goods:

- (b) at the time of importation the goods have not been sold to any person other than the importer but have been imported for sale from stock in this country at the prices set out in the attached document(s);

The prices set out in the attached documents represent (give description of selling price)

- (c) the goods have been purchased unconditionally by the importer on his own account from for the total amount shown on the said invoice(s), and no further payment either direct or indirect (with the exception of the charges shown in clause 6 below) has been or will be made in respect of the goods; and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3) overleaf.

*4. No materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer or his customer.

5. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange. (If settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

6. In addition to the amount stated above, only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz.:

.....
.....
.....

[see note (4) overleaf; if no such charges are payable, insert "none"]

7. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz.:

(if no items are claimed for, this may be left blank)

..... (Date) (Signature)

*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

FORM C 76—Continued

NOTES

- (1) Declarations may be made by—
 - (a) the actual importer if an individual;
 - (b) a partner in the case of a partnership;
 - (c) a director or the secretary in the case of an incorporated company;
 - (d) any employee duly authorised in writing by one of the above-mentioned persons.
 - (2) “Distributor” and “concessionaire” mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.
 - (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them [section 23(3) of Customs Act, Ch. 78:01].
 - (4) Examples of charges to be declared in clause 6 are—
 - Additional expenses incurred in respect of the goods themselves, *e.g.*:
 - commission or other remuneration;
 - royalty or licence fees;
 - tooling or design costs;
 - cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
 - inspection fees.
 - Expenses of delivery of the goods, *e.g.*:
 - packing;
 - carriage to and charges at port of shipment;
 - freight;
 - insurance premium(s);
 - charges for discharging from ship’s hold.Foreign duties or taxes.
-

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Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

FORMS C 77 AND C 78
(Deleted By LN 72/1993)

FORM C 79

(Regulation 201).

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

ENTRY OF PREMISES

I/We (1)
of (2)..... do hereby make entry
of the premises occupied by me/us namely—
(3).....
for the purpose of carrying on therein the trade or business of a (4)
.....
and do hereby further make entry of the undermentioned (5)
.....
.....

now in or upon the said premises to be used in connection with the said trade or business
for the purpose below assigned thereto, respectively, that is to say:

- (1) Name of firm or individual in full.
- (2) Street and number of premises.
- (3) The description and situation of the premises to be stated with sufficient fullness to ensure identification.
- (4) Manufacturer of, &c., as the case may be.
- (5) Rooms, places, vessels, utensils, as the case may be.
- (6) Here describe the rooms, places, vessels or utensils intended to be used, the marks and numbers by which they are distinguished and the purpose for which used. For example:
No. 1 marked "1" the laboratory facing the road.
No. 2 marked "2" the adjoining room for storing manufactured products.
No. 3 marked "3" the room to the left as you enter for the purpose of storing raw material.

* Any alternatives which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.

LAWS OF TRINIDAD AND TOBAGO

1082

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulations 204, 208).

FORM C 80

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

NOTICE TO PACK FOR HOME CONSUMPTION/EXPORT

NAME OF MANUFACTURER

ADDRESS

NOTICE to reach the Officer
at least 24 hours before
packing is to commence

To the Officer at

Notice is hereby given that on
at m., it is intended to pack the
undermentioned goods for Home
Consumption/Export.

.....
Manufacturer

Date and hour when notice given

**These goods must be produced to the Officer of Customs and Excise at the time
of delivery for Home Consumption or Export**

Marks and Numbers	Number and description of packages	Description of Goods	Quantity and/or weight	F.O.B. value		Date on which to be delivered/ exported
				\$	¢.	
.....
.....
.....
.....
.....

Particulars of Examination } * at manufacturers' premises
 } at shipment

*Not Sampled

*(forwarded to Analyst))

*Samples drawn from and

*(referred to)

Correct. Bond in force

.....
Customs and Excise Officer

.....
Date

*Delete as necessary

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1083

Customs Regulations

[Subsidiary]

FORM C 81

(Regulations 55,
210),
[72/1993].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DELIVERY ORDER

To

.....

Delivery may be taken of the undermentioned goods duty paid on

Entry No. of

Marks and Numbers	Number of packages	Description of Goods	Quantity and/or weight	Invoice value		To be delivered to
				\$	¢.	
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.....
Customs and Excise Officer

.....
Date

LAWS OF TRINIDAD AND TOBAGO

1084

Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Regulation 36,
111)
[72/1993].

FORM C 82

REPUBLIC OF TRINIDAD AND TOBAGO Customs and Excise Division				CUSTOMS DECLARATION (Import/Export)				Form C82 (Regulation 36, 111)							
1. Exporter/Consignor No.				2. Regime				For Official Use							
				3. No. of Sheets											
				4. No. of Items											
5. Importer/Consignee No.				6. Total No. Pkgs.				7. Transport Document							
				8. Country of Consignment				9. Country of Purchase/Sale							
				10. Terms of Delivery		11. Terms of Payment		12. Currency Exch. Rate							
13. Declarant No.				14. Transacting Bank				Branch No.							
				15. State/Private Warehouse				No.							
18. Consignee No.				17. TOTAL CIF/FOB				24. TOTAL TAXES THIS DECLARATION							
19. Means of Transport				Rotation		Mode		Type		Code		\$		c.	
19. Agent of Carrier No.				23. OTHER CHARGES											
				Type		\$		c.							
20. Port of Import/Export No.				21. Date of Imp./Exp.											
22. Additional Information:															
				TOTAL				TOTAL							
25. Description of Goods:				26. CPC		27. Commodity Code		28. Net Mass (kgm)		29. Gross Mass (kgm)					
Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.		33. Trans.					
No. of Pkgs. Type Code				34. Freight		35. Insurance		36. Other Costs		37. Customs Value					
Marks and Nos.				38. Duty/Tax Code		39. Duty/Tax Base Amt.		40. Rate		41. \$ c.					
42. Lic. No.		43. Lic. Quantity		44. Lic. Value											
45. Country of Origin				46. Country of Destination				47. Total Duties and Taxes for this item							
25. Description of Goods:				26. CPC		27. Commodity Code		28. Net Mass (kgm)		29. Gross Mass (kgm)					
Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.		33. Trans.					
No. of Pkgs. Type Code				34. Freight		35. Insurance		36. Other Costs		37. Customs Value					
Marks and Nos.				38. Duty/Tax Code		39. Duty/Tax Base Amt.		40. Rate		41. \$ c.					
42. Lic. No.		43. Lic. Quantity		44. Lic. Value											
45. Country of Origin				46. Country of Destination				47. Total Duties and Taxes for this item							
48. I/We hereby declare all the particulars on this declaration to be true and that all attached documents refer to the goods as declared.				DECLARATION APPROVED AT											
Date				Signature of the Declarant/Representative				Comptroller of Customs and Excise							

WARNING: It is an offence under the Customs Act, Chap. 78:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1085

Customs Regulations

[Subsidiary]

FORM C 82—Continued

<p>RELEASE OF CONTAINER/PACKAGES</p> <p>Container (s) No. (s):</p> <p>Seals affixed: No. (s):</p> <p>Other measures taken:</p> <p style="text-align: center;">Signature and Stamp</p>	<p>RECEIPT INTO WAREHOUSE</p> <p>Received and warehoused pkgs.</p> <p>into the State/Private warehouse</p> <p>as described overleaf.</p> <p>..... Date Customs Officer</p>
<p>NOTICE OF EXPORTATION UNDER BOND</p> <p>..... give notice that I intend to</p> <p>export the goods listed overleaf on board the vessel</p> <p>bound for by virtue of Special/General Bond</p> <p>..... dated</p> <p style="text-align: center;">Bond in force</p> <p>..... Exporter Customs Officer</p>	<p>CERTIFICATE OF SHIPMENT</p> <p>Shipped pkgs.</p> <p>as listed overleaf.</p> <p>..... Date Customs Officer</p> <p>Received on board the vessel</p> <p>the number of packages as shipped above.</p> <p>..... Date Master/Note</p> <p>Examined/Seen on board the packages as stated above.</p> <p>..... Customs Officer</p> <p>Searcher</p>
<p>RELEASE/DELIVERY ORDER</p> <p>To the</p> <p>at Please deliver to</p> <p>.....</p> <p>the packages listed overleaf.</p> <p>.....</p>	
<p>ACCOUNTING PARTICULARS</p> <p>Assessment Notice No. Date: Officer's Signature:</p>	
<p style="text-align: center;">OFFICIAL ENDORSEMENTS</p>	<p style="text-align: center;">RECORD OF EXAMINATION</p>

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

FORM C 82—Continued

REPUBLIC OF TRINIDAD AND TOBAGO Customs and Excise Division				CUSTOMS DECLARATION (Import/Export) Continuation Sheet No.									
Importer/Exporter: No.				Declarant: No. Ref.				Registration No.: Date: Signature:					
Item	25. Description of Goods:				26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)					
	Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.	33. Trans.			
	No. of Pkgs. Type Code Marks and Nos.				34. Freight	35. Insurance	36. Other Costs		37. Customs Value				
	42. Lic. No.				43. Lic. Quantity	44. Lic. Value							
	45. Country of Origin				46. Country of Destination		47. Total Duties and Taxes for this Item						
					38. Duty/Tax Code	39. Duty/Tax Base Amt.	40. Rate	41. \$	c.				
Item	25. Description of Goods:				26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)					
	Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.	33. Trans.			
	No. of Pkgs. Type Code Marks and Nos.				34. Freight	35. Insurance	36. Other Costs		37. Customs Value				
	42. Lic. No.				43. Lic. Quantity	44. Lic. Value							
	45. Country of Origin				46. Country of Destination		47. Total Duties and Taxes for this Item						
					38. Duty/Tax Code	39. Duty/Tax Base Amt.	40. Rate	41. \$	c.				
Item	25. Description of Goods:				26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)					
	Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.	33. Trans.			
	No. of Pkgs. Type Code Marks and Nos.				34. Freight	35. Insurance	36. Other Costs		37. Customs Value				
	42. Lic. No.				43. Lic. Quantity	44. Lic. Value							
	45. Country of Origin				46. Country of Destination		47. Total Duties and Taxes for this Item						
					38. Duty/Tax Code	39. Duty/Tax Base Amt.	40. Rate	41. \$	c.				
Item	25. Description of Goods:				26. CPC	27. Commodity Code	28. Net Mass (kgm)	29. Gross Mass (kgm)					
	Container (s) No. (s):				30. Suppl. Qty. 1		31. Suppl. Qty. 2		32. Adj.	33. Trans.			
	No. of Pkgs. Type Code Marks and Nos.				34. Freight	35. Insurance	36. Other Costs		37. Customs Value				
	42. Lic. No.				43. Lic. Quantity	44. Lic. Value							
	45. Country of Origin				46. Country of Destination		47. Total Duties and Taxes for this Item						
					38. Duty/Tax Code	39. Duty/Tax Base Amt.	40. Rate	41. \$	c.				

Signature of Declarant: Date:
 WARNING: It is an offence under the Customs Act, Chap. 78:01 to make a false declaration. Severe penalties may be applied in cases where false declarations are made.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1087

Customs Regulations

[Subsidiary]

FORM C 83

(Schedule 1).
[72/1993].

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

NOTIFICATION OF QUERY AND REFERRAL
(to be returned with corrected declaration)

DECLARATION NO. AND DATE:	REGIME CODE:
DECLARANT'S NAME:	NO. REF.

REFERRALS

The above mentioned Declaration has been referred to the Authority/Authorities indicated below for certification.

QUERIES

The following query/queries is/are submitted for your attention. Where the Declaration is re-made, this notification must be attached.

BOX NO.	QUERY	FOR OFFICIAL USE

.....
Comptroller of Customs and Excise

.....
Date of Receipt

.....
Signature of Declarant/Representative

Date Relodged

.....
Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Schedule 1).
[72/1993].

FORM C 84

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

DECLARATION IN RESPECT OF CLAIMS FOR
TREATMENT UNDER SPECIFIC
CUSTOMS PROCEDURES

CUSTOMS DECLARATION NO. AND DATE:		REGIME CODE:
DECLARANT'S NAME:	NO.	REF.
IMPORTER/EXPORTER:	NO.	

	CPC	DECLARATION	FOR OFFICIAL USE
Item			
Item			
Item			
Item			

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

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Customs Regulations

[Subsidiary]

	CPC	DECLARATION	FOR OFFICIAL USE
Item			
Item			
Item			
Item			

.....
Signature of Declarant/Representative

.....
Date

.....
Comptroller of Customs and Excise

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

(Schedule 1).
[72/1993].

FORM C 85

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO
Customs and Excise Division

STATEMENT OF WAREHOUSE RENT

CUSTOMS DECLARATION NO. AND DATE:	REGIME CODE:
NAME OF WAREHOUSE:	NO.
PERIOD: From:	To:

Item	Rot.	Reg.	Fol.	Original Document		Number of Pkgs.	Measurement	Number of periods	Rate per period	Amount	
				Number	Date					\$	¢.
TOTAL RENT DUE											

.....
Officer i/c Warehouse Accounts Date

LAWS OF TRINIDAD AND TOBAGO

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Chap. 78:01

Customs

[Subsidiary]

Customs Regulations

FORM C 86—Continued

RECORD OF EXAMINATION

Ruled lines for recording examination details.

LAWS OF TRINIDAD AND TOBAGO

Customs

Chap. 78:01

1093

Customs Regulations

[Subsidiary]

FORM C 87

(Regulation 55).
[72/1993
6/1994].

CUSTOMS

REPUBLIC OF TRINIDAD AND TOBAGO

Customs and Excise Division

Original/

Customs and Excise No.

CARGO DELIVERY NOTE

(To be produced to Customs and Excise official at exit gate or point)

TO: THE IMPORTER/CUSTOMS BROKER/CLERK

Port of Entry

Shed/Warehouse No.:

Name of Importer

Delivery Granted to (Name of Importer)

B/L., AWB. No.:

Entered on Customs Entry Nos.:

.....

.....

<i>Marks and Nos.</i>	<i>Container Nos./ No. of Pkgs.</i>	<i>Seal/Lock No.</i>	<i>Description of Goods</i>
.....
.....
.....

Destination of Cargo (State Street, No. etc.)

.....

.....

<i>Signature of Officer authorising delivery (Name in Block Letters)</i>	<i>Date</i>
--	-------------

<i>Signature of Customs Broker/Clerk</i>	<i>Customs Broker/Clerk Licence No.</i>	<i>Date</i>
--	---	-------------

<i>Vehicle Driver Name</i>	<i>Driving Permit No.</i>	<i>Vehicle No.</i>
----------------------------	---------------------------	--------------------

.....

Checked and found correct:	<i>Signature of Customs and Excise Officer (Name in Block Letters)</i>	<i>Date</i>
----------------------------------	--	-------------

[Subsidiary]

G. 21.12.39.

PACKAGES (STANDARD CAPACITIES) NOTIFICATION

made under section 28

Citation.

1. This Notification may be cited as the Packages (Standard Capacities) Notification.

Specification
of standard
capacities.

2. The standard capacities for bottles, jars, or similar receptacles containing spirits and wines in quantities within the limits set out below are specified as follows:

- (a) In respect of brandy, rum and whisky—
 - (i) 750 millilitres, if exceeding 560 millilitres, but not exceeding 750 millilitres;
 - (ii) 375 millilitres, if exceeding 280 millilitres, but not exceeding 375 millilitres.
 - (b) In respect of brandy—
 - (i) 200 millilitres, if exceeding 140 millilitres, but not exceeding 200 millilitres;
 - (ii) 100 millilitres, if exceeding 70 millilitres, but not exceeding 100 millilitres.
 - (c) In respect of all spirits and wines—
 - (i) 1 litre, if exceeding 810 millilitres, but not exceeding 1 litre;
 - (ii) 500 millilitres, if exceeding 405 millilitres, but not exceeding 500 millilitres;
 - (iii) 250 millilitres, if exceeding 200 millilitres, but not exceeding 250 millilitres.
-