

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

NOTICE TO IMPORTERS

NO. 12 of 2013

**REVISED DUTY AND TAX RELIEF ON MOTOR VEHICLES FOR
RETURNING NATIONALS**

The attention of all Importers is drawn to the Value Added Tax (Amendment to Schedule 2) Order, 2013, published vide **Legal Notice No. 75 dated May 29, 2013**.

The effect of this measure is that item 7B of the Value Added Tax, Chapter 75:06 has been amended and **with effect from May, 24th 2013, a returning national of Trinidad and Tobago, who returns to Trinidad and Tobago to reside permanently, after residing abroad for a continuous period of not less than five years, where he imports a motor vehicle will be entitled to full relief from the payment of Value Added Tax (VAT).**

The revised Duty and Tax reliefs applicable in 2013 on imports of motor vehicles by returning nationals are as follows:-

Name of Tax	Relief	Effective date	Authority	Special Requirement
Customs Duty	100%	31/1/13	Sections 45A (1) and (2) of the Customs Act, Chapter 78:01 as amended by Section 15 (a) (i) and (ii) of Act 2 of 2013	Left Hand and Right Hand Drive Motor Vehicles and Motorcycles
Motor Vehicle Tax	100%	31/1/13	Vide Part II, 1 (a) (aa) and (ab) of the Fourth Schedule, Appendix A of the Motor Vehicles and Road Traffic Act, Chapter 48:50 as amended by Section 8 (ii) of Act 2 of 2013	The Class of Description of the Motor Vehicle must be Class 1 of Part I of Appendix A of the Fourth Schedule of the Motor Vehicles and Road Traffic Act, Chapter 48:50
Value Added Tax (VAT)	100%	31/1/13 to 23/5/13	Section 12 (b) of Act 2 of 2013	Left Hand Drive Motor Vehicles only
Value Added Tax (VAT)	100%	24/5/13	Legal Notice No. 75 of 2013	Left Hand and Right Hand Drive Motor Vehicles and Motorcycles

A Returning National shall be entitled to the above Duty and Tax reliefs on the import of one (1) motor vehicle only, and importers are advised that under the Motor Vehicles and Road Traffic Act, Chapter 48:50 a “motorcycle” is considered a “motor vehicle”.

Notice to Importers No. 10 of 2013 is hereby amended and the C84 declaration to be made by the Returning National upon importation of a motor vehicle, should now read:-

I hereby claim relief from Customs Duty on motor vehicle bearing Vin/Chassis #imported into Trinidad and Tobago by me, under Section 45A (1) and (2) of the Customs Act, Chapter 78:01as amended by Act 2 of 2013 and relief from Motor Vehicles Tax vide Part II, 1 (a) (aa), and (ab)of the Fourth Schedule, Appendix A,of the Motor Vehicles and Road Traffic Act,Chapter 48:50 as amended by said Act 2 of 2013. I further claim relief from Value Added Tax (VAT) in accordance with Schedule 2, item 7B of the Value Added Tax Act, Chapter 75:06, as amended by Legal Notice No. 75 of 2013.

I am a citizen/national of Trinidad and Tobago, Passport #datedand I am the registered owner of the within mentioned motor vehicle and I intend taking up permanent residence in Trinidad and Tobago after having resided abroad for a continuous period ofyears prior to my return. I further declare that the motor vehicle is intended for my personal use and not for sale, transfer, rental or exchange.

Importers are to be guided accordingly.

**Comptroller of Customs & Excise
11.06.2013**