

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

NOTICE TO IMPORTERS

NO. 10 of 2013

**TAX RELIEF ON MOTOR VEHICLES FOR RETURNING
NATIONALS**

The attention of all Importers is drawn to Sections 8 (ii), 12 (b) and 15 (a) (i) and (ii) of Act 2 of 2013, (the Finance Act, 2013) which amend the following laws:

- the Motor Vehicle and Road Traffic Act Chapter 48:50,
- the Value Added Tax, Chapter 75:06 and
- the Customs Act Chapter 78:01.

The effect of these measures is the grant of **full relief from the payment of Motor Vehicles Tax, Value Added Tax (VAT) and Customs Duty, to 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.**

For the purposes of relief from Motor Vehicles Tax, the vehicle must be of a class or description as detailed in item 1 in Part I of Appendix A of the Fourth Schedule of the Motor Vehicles and Road Traffic Act, Chapter 48:50 which is “private motor cars or rented cars, station wagons or estate wagons”.

Please note that Section 12(b) of Act 2 of 2013 makes reference to Section 45 (2) (h) of the Customs Act, Chapter 78:01 which applies to the criteria to be satisfied by returning nationals importing left hand drive vehicles. **As such, the relief on Value Added Tax (VAT) is to be applied to left hand drive motor vehicles only.**

The above measures are effective from 31st January 2013, the date on which Act 2 of 2013 was assented to.

The following details must be reflected in the C84 declaration made by the returning national upon importation of the vehicle:-

I hereby claim relief from Customs Duty on motor vehicle bearing Vin #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 Act 2 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
23.04.2013**