

MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION

NOTICE TO IMPORTERS

No. 11 of 2011

**IMPORTATION OF MOTOR VEHICLE  
BY RETURNING NATIONALS**

The attention is drawn to all Importers to **Section 45A (1) of the Customs Act, Chapter 78:01** and the **Fourth Schedule, Appendix A, PART II of the Motor Vehicles and Road traffic Act, Chapter 48:50.**

**The Customs Act Chapter 78:01:-**

45A (1) 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 two (2) years shall, where he imports a **motor vehicle** be entitled to relief from Customs duty as follows:

- (a) Where he owns the vehicle for not more than six (6) months, 25 per cent of the duty payable;
- (b) Where he owns the vehicle for more than six (6) months but not more than one (1) year, 50% of the duty payable;
- (c) Where he owns the vehicle for more than one (1) year, 90 per cent of the duty payable;

except that where there is a transfer of ownership of the motor vehicle within two years of the date of its importation into Trinidad and Tobago, there shall become immediately due and payable by the transferor, Customs duty in an amount equal to the amount of relief granted.

**The Motor Vehicles and Road Traffic Act Chapter 48:50,**

**Fourth Schedule, Appendix A, PART II:-**

1. (a) 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 two years shall, where he imports **a motor vehicle of a class or description set out at item 1 (1) in Part I of this Appendix**, be entitled to relief from motor vehicles tax as follows:

- i. Where he is the registered owner of the vehicle for six months or less, 25 per cent of the tax payable;
- ii. Where he is the registered owner of the vehicle for more than six months but not more than one year 50 per cent of the tax payable;
- iii. Where he is the registered owner of the vehicle for more than one year 90 per cent of the tax payable;

except that where there is a transfer of ownership of the motor vehicle within two years of the date of its importation into Trinidad and Tobago, there shall become immediately due and payable by the transferor, motor vehicles tax in an amount equal to the amount of relief granted.

The motor vehicles in the aforementioned class include **private motor cars or rented cars, station wagons or estate wagons.**

These details must be reflected in the C84 Declaration made by the returning national, as indicated-:

*I hereby claim relief from Customs Duty on motor vehicle.....imported into Trinidad and Tobago by me under Section 45A (1) (a), (b) or (c) of the Customs Act, Chapter 78:01 as amended by Act 30 of 2007 and a relief from Motor Vehicles Tax vide Part II, 1 (a) (i), (ii) or (iii) of the Fourth Schedule, Appendix A, of the Motor Vehicles and Road Traffic Act, Chapter 48:50 as amended by said Act 30 of 2007. I am a citizen/ national of Trinidad and Tobago, Passport # .....dated .....and 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 of .....years 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.*

Officers are to be guided accordingly.

Comptroller of Customs & Excise

9/12/11