

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS
NO. 12 OF 2016**

**SUBJECT: THE REMISSION/REFUND OF CUSTOMS DUTY
(MOTOR VEHICLES) ORDER, 2016.**

Reference is made to Legal Notice Nos. 47 and 48 of 2016 the effects of which were to increase the rate of motor vehicle tax and customs duty applicable to motor vehicles of specific Tariff Heading Numbers with effect from 8th April, 2016. A moratorium to the owners of motor vehicles of these Tariff Headings, is set out in Legal Notice No. 71 of 2016 as a remission or a refund of the difference in the rate of customs duty due between the new rates and the old rates between April 8th, 2016 and May 23rd, 2016.

As such, your attention is drawn to The Remission/Refund of Customs Duty (Motor Vehicles) Order, 2016, made by the President under Section 9(2) of the Customs Act Chap. 78:01 and published as Legal Notice No. 71 of 2016.

The effects of this order are:

1) The **remission** of Customs Duty to the **owner** of a motor vehicle at **the rate of Customs Duty specified in the Second Column** to the corresponding THN of the motor vehicle in Schedule 1 below. This measure is to be immediately applied to the owners of motor vehicles who **have entered or shall enter a motor vehicle between April 8th, 2016 and May 23rd, 2016** at **the rate of duty specified in the First Column** to the corresponding THN of the motor vehicle in the Third Column of Schedule 1 below.

SCHEDULE I

First Column (Rate of Customs Duty Entered)	Second Column (Rate of Customs Duty to be Remitted)	Third Column (Tariff Heading Number)
40%	20%	8703.23.50
40%	20%	8703.23.60
45%	22.5%	8703.24.90
40%	20%	8703.32.50
45%	22.5%	8703.33.90

2) The **refund** of Customs Duty may be paid to the **owner** of a motor vehicle at **the rate of Customs Duty specified in the Second Column** to the corresponding THN of the motor vehicle in Schedule 2 below, who **has entered or shall enter a motor vehicle between April 8th, 2016 and May 23rd, 2016 at the rate of duty specified in the First Column** to the corresponding THN of the motor vehicle in the Third Column of Schedule 2 below and subject to:

- (I) an application being made in writing to the Comptroller of Customs and Excise.
- (II) proof of ownership of the motor vehicle, to the satisfaction of the Comptroller of Customs and Excise.
- (III) the customs value determined by the Proper Officer in accordance with the Sixth Schedule of the Customs Act;

3) **No owner** shall be entitled to:

- (a) a remission and refund
- (b) more than one remission; or
- (c) more than one refund,

of Customs Duty in respect of **the same motor vehicle**.

SCHEDULE 2

First Column (Rate of Customs Duty Entered)	Second Column (Rate of Customs Duty to be Remitted)	Third Column (Tariff Heading Number)
60%	20%	8703.23.50
60%	20%	8703.23.60
67.5%	22.5%	8703.24.90
60%	20%	8703.32.50
67.5%	22.5%	8703.33.90

This order is deemed to have come into effect on the 8th April, 2016.

A copy of Legal Notice No.71 of 2016 is attached for ease of reference.

Importers are to be guided accordingly.

Comptroller of Customs & Excise (Ag.)
Custom House, Port of Spain
Dated: 17/5/2016.