TRINIDAD AND TOBAGO GAZETTE
(EXTRAORDINARY)

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PROMOTIONS IN THE TRINIDAD AND TOBAGO DEFENCE FORCE (REGIMENT, COAST GUARD AND AIR GUARD)

IN ACCORDANCE with the provisions of section 16, Part III of the Defence Act, Chap. 14:01 of the Laws of the Republic of Trinidad and Tobago, it is notified for general information that His Excellency the President has approved the undermentioned promotions in the Trinidad and Tobago Defence Force (Regiment, Coast Guard and Air Guard)—

REGULAR COMMISSIONED OFFICER—TRINIDAD AND TOBAGO REGIMENT

Name and Current Rank of Officer	*Rank to which Promoted*	*Date of Promotion*
ACTING CAPTAIN DEXTER METIVIER	Captain	17th September, 2005
Idem.	Acting Major	5th April, 2011

SPECIAL SERVICE COMMISSIONED OFFICER—TRINIDAD AND TOBAGO COAST GUARD

Name and Current Rank of Officer	*Rank to which promoted*	*Date of Promotion*
SUB LIEUTENANT DERECK HERBERT	Lieutenant (N)	18th December, 2002

REGULAR COMMISSIONED OFFICER—TRINIDAD AND TOBAGO AIR GUARD

Name and Current Rank of Officer	*Rank to which promoted*	*Date of Promotion*
PILOT OFFICER MOHINDER BOODRAM	Flying Officer	10th December, 2010
PILOT OFFICER CHRISTEN GARNES	Flying Officer	10th December, 2010
PILOT OFFICER KEVIN MAHARAJ	Flying Officer	10th December, 2010
PILOT OFFICER CHRISTIAN SOOKNANAN ...	Flying Officer	10th December, 2010

J. BOUCAUD-BLAKE
Permanent Secretary,
Ministry of National Security

16th August, 2011.

1477

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

NOTIFICATION

CUSTOMS PROCEDURE CODE

NOTICE is hereby given that the Comptroller of Customs and Excise, in exercise of the powers conferred on him by:

Regulation 31(2) of the Customs Regulations made under Section 263 of the Customs Act, Ch. 78:01, do hereby specify that the following Customs Procedure Codes to be used on the Customs Declaration (Import/Export) Form C82 and e-C82 in respect of the entry of goods for importation, exportation, warehousing, re-warehousing, repacking in a Customs warehouse, transshipment or transfer between approved enterprises in free zones, constitutes a necessary and complete form of declaration, and

Regulation 31(4) of the Customs Regulations made under Section 263 of the Customs Act, Chap. 78:01, do hereby specify that the following Customs Procedure Codes to be used on the Customs Declaration (Import/Export) Form C82 and e-C82 in respect of the entry of goods for importation which require a supplementary declaration on the Form C 84 are indicated by the symbol (✓) :

CUSTOMS PROCEDURE CODE (BOX 37 OF THE IMPORT/EXPORT DECLARATION)

Customs Procedure Codes (CPCs) are composed of seven (7) characters which are divided into two parts.

The first subdivision listed at PART A comprises a four (4) digit numeric code which represents an extension of the last character of the Type of Declaration Code selected at Box 1.

The second subdivision listed at PART B is a three (3) character alpha-numeric code which identifies the tax treatment to be applied based on the Customs Laws and other Legislation. This must be used in conjunction with a Procedure selected from the first subdivision.

For example CPC 4000 500 represents goods being entered directly for home use on behalf of Central Government relieved of duty under the Second Schedule (S.S. 20) and free of all other Taxes. In this example 4000 is the first subdivision of the CPC for the direct entry for home use and 500 being the second subdivision of the CPC for the relevant Duty/ Tax Exemption.

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PART A

FIRST SUBDIVISION - Box 37

CODE	DESCRIPTION
EX1 - PERMANENT EXPORT	
1000	Direct permanent export
1020	Permanent export after Temporary export for return in same state
1021	Permanent export after Temporary export for repairs or restoration
1022	Permanent export after Temporary export for outward processing
1071	Permanent export after Private In-Bond shop warehousing
1100	Permanent export under drawback
1200	Permanent export as aircraft's or ship's stores
EX2 - TEMPORARY EXPORT	
2000	Temporary export
2040	Temporary export after entry for home use
2100	Temporary export for repairs or restoration
2200	Temporary export for outward processing
EX3 - RE-EXPORTATION	
3040	Re-export after entry for home use
3041	Re-export after entry for home use under drawback procedure
3050	Re-export in same state after Temporary importation
3051	Re-export after Temporary import for repairs or restoration
3052	Re-export after Customs inward processing
3053	Re-export after Temporary import of samples and advertising material
3054	Re-export after Temporary import for exhibition or entertainment
3070	Re-export after Private bonded warehousing
3071	Re-export after Private In-Bond shop warehousing
3072	Re-export after Government warehousing
3073	Re-export after Constructive warehousing
3074	Re-export after Excise warehousing (inward processing)
3075	Re-export after Re-warehousing in a Customs warehouse
3140	Re-export as aircraft's or ship's stores after entry for domestic use
3150	Re-export as aircraft's or ship's stores in same state after Temporary import
3151	Re-export as aircraft's or ship's stores after Temporary import for repairs or restoration
3170	Re-export as aircraft's or ship's stores Ex. Private bonded warehouse
3171	Re-export as aircraft's or ship's stores Ex. Private In-Bond shop
IM4 - ENTRY FOR HOME USE	
4000	Direct entry for home use
4042	Home use after Deposit Entry
4044	Home use after Provisional Entry (C55 Bond)
4050	Home use after Temporary import for return in same state
4051	Home use after Temporary import for repairs or restoration
4052	Home use after Temporary import for inward processing
4053	Home use after Temporary import of samples and advertising material

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION
4054	Home use after Temporary import for exhibition or entertainment
4070	Home use Ex. Private bonded warehouse
4071	Home use Ex. Private In-Bond shop warehousing
4072	Home use Ex. Government warehouse
4073	Home use Ex. Constructive warehousing
4074	Home use Ex. Excise warehouse (inward processing)
4075	Home use Ex. Customs warehouse after re-warehousing
4091	Home use Ex. Free Zone
4100	Entry for home use under drawback procedure
4200	Entry for home use by Deposit
4340	Entry for home use - duties and taxes previously paid
4400	Entry for home use - Provisional Entry (Form C55 Bond)
IMS4 - ENTRY FOR HOME USE - NON-COMMERCIAL	
4500	Non-Commercial goods (Simplified Declaration)
IM5 - TEMPORARY IMPORT	
5000	Temporary Import for return in same state
5100	Temporary import for repairs or restoration
5200	Temporary import for Customs inward processing
5300	Temporary Import of samples or advertising material
5400	Temporary Import for exhibition or entertainment
IM6 - RE-IMPORTATION	
6010	Re-import after previous permanent export
6020	Re-import in same state after Temporary exportation
6021	Re-import after Temporary export for repairs or restoration
6022	Re-import after Temporary export for outward processing
IM7 - ENTRY FOR WAREHOUSING	
7000	Entry for Private bonded warehousing
7070	Transfer between Private bonded warehouses
7071	Transfer from Private In-Bond Shop to Private bonded warehouse
7100	Entry for Private In-Bond shop warehousing
7170	Transfer from Private bonded warehouse to Private In-Bond shop
7171	Transfer between Private In-Bond shops
7200	Entry for Government warehousing
7300	Entry for Constructive warehousing
7400	Entry for Excise warehousing (inward processing)
7570	Entry for re-warehousing in a Private bonded warehouse
7571	Entry for re-warehousing in a Private In-Bond shop
IM8 -TRANSIT	
8000	Direct transit for entry at another port or place (Form C56 Bond)
8I00	Through transit of goods to another port for re-exportation
TS8 - TRANSHIPMENT	
8300	Transhipment of goods within the same Port/Airport

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION
IM9 - OTHER IMPORT PROCEDURES	
9000	Destruction of goods before clearance
9070	Destruction of goods from Private bonded warehouses
9100	Entry for a Free Zone
9170	Transfer from Private bonded warehouse to a Free Zone
9340	Disposal of vehicles by staff of Diplomatic Missions after home use
9400	Other Special Cases - Import
EX9 - OTHER EXPORT PROCEDURES	
9500	Goods shipped from a Free Zone
9600	Other Special Cases - Export

PART B

SECOND SUBDIVISION - Box 37

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
000	Common Procedure		
SECOND SCHEDULE (S.S.)			
001	Academic Robes	S.S.1	✓
002	Advertising material of no commercial value	S.S.2	✓
003	Aircraft and their component parts for use in international services	S.S.3(a)	✓
004	One-seater aircraft for use in aerial insecticidal spraying of crops	S.S.3(b)	✓
005	Airport ground equipment, maintenance and technical supplies	S.S.3(c)	✓
006	Aircraft fuel and lubricants imported or taken out of bond	S.S.3(d)	✓
007	Aircraft stores for use in international flights	S.S.3(e)	✓
008	Emblems	S.S.15	✓
009	Patterns and samples cut, mutilated or otherwise spoiled	S.S.29	✓
010	Cups, medals, shields and similar trophies	S.S.41	✓
020	Archaeological sites and artifacts - supplies, equipment, instruments etc.	S.S.4	✓
030	Uniforms and equipment for youth and other similar organizations	S.S.42	✓
040	All computer peripherals, including speakers, mouse pads and anti-glare devices for use exclusively with automatic data processing machines	S.S.9A	✓
050	Printers equipment, articles and goods for use in his trade	S.S.32(a)-(m)	✓
060	Containers for the packing or packaging of local produce or manufacture	S.S.10(a)	✓
061	Goods for use in the manufacture or repair of containers or parts thereof	S.S.10(b)	✓
062	Containers for use in approved undertakings	S.S.10(c)	✓
100	Articles for the educational, scientific or cultural advancement of the blind	S.S.5(a)	✓
101	Hearing aids, crutches, wheel chairs, trusses, etc. for the disabled	S.S.5(b)	✓
102	Haemodialysis machines, replacement parts and accessories	S.S.5(c)	✓
110	Goods catering to the needs of the mentally or physically handicapped	S.S.21(i)	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
111	Tools of trade for the disabled	S.S.21(ii)	✓
120	Clothing donated for the use of indigent school children	S.S.8	✓
130	Charitable gifts for free distribution	S.S.19(a)	✓
131	Charitable gifts for free distribution by registered Charitable Bodies	S.S.19(a)	✓
132	Articles imported at the cost of public subscribers as gifts to the public	S.S.19(b)	✓
140	Equipment and ambulances, medical, surgical and laboratory supplies for hospitals and veterinary institutions	S.S.23(i)	✓
141	Materials for the construction, furnishing, replacement or extension of hospital and veterinary institutions	S.S.23(ii)	✓
150	Relief supplies following natural disaster	S.S.36	✓
160	Medicinal preparations, biological products and drugs for livestock	S.S.25(a)	✓
161	Vitamin preparations for livestock	S.S.25(b)	✓
170	School and educational equipment imported exclusively for use in any school, college or other approved institution	S.S.37(a)	✓
171	Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research	S.S.37(b)	✓
172	Tools, technical instruments and other equipment for use in approved apprenticeship schemes	S.S.37(c)	✓
173	Workbooks, Activity Books, Exercise Books and other similar books, designed to be completed in the manuscript or in typescript by the user	S.S.37(d)	✓
174	Films, filmstrip, micro-films and sound recording of an educational, scientific or cultural character produced by the United Nations/Agencies	S.S.16	✓
175	Specimens illustrative of natural history and other sciences for educational and cultural institutions including museums, zoos and historical societies	S.S.28	✓
200	Accompanied household effects of a **passenger** declared to have been in use and possession for at least one year	S.S.6(b)	✓
201	Household effects of a **returning national** not exceeding a CIF value of $100,000.00 (Owned for less than one year - 10% Special Tax Payable)	S.S.6(c) Act 8/96	✓
202	Baggage and household effects, imported within two months before or after the arrival of a **passenger** exempt from duty under S.S.6(a) or 6(b)	S.S.6(d)	✓
203	Used implements, instruments and tools of profession, trade, occupation or employment which are not intended for sale or exchange, and have been in the possession and use of the passenger for a reasonable period	S.S.6(e)	✓
204	Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad	S.S.6(f)	✓
300	Field crates, picking bags and juice preservatives for use in the citrus industry	S.S.7	✓
310	Industrial machinery for initial investment or subsequent expansion for approved industry	S.S.24	✓
311	Protective clothing and protective equipment imported by or on behalf of industrial concerns for use solely by industrial workers for personal protection from occupational hazards	S.S.33	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
320	Equipment and material, including curing units, and shade cloth derived from polythene, imported for use in the production of tobacco	S.S.40	✓
350	Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association	S.S.12	✓
360	Covering or packages for imported goods not liable to duty *ad valorem*	S.S.13(a)	✓
361	Packages and bags, exported filled with manufactured goods or produce and returned empty	S.S.13(b)	✓
370	Fishing gear imported solely for use in the fishing industry	S.S.18(a) 1-6	✓
371	Goods imported for use by commercial fishermen	S.S.18(b) 1-3	✓
380	Pipes and tanks for use in the Oil and Gas industry	S.S.30	✓
400	Goods imported or taken out of bond for Commissioners and Trade Commissioners, and diplomatic staff	S.S.9(a)	✓
401	Goods imported for the use of Diplomatic Missions or Consulates or the members thereof	S.S.9(b)	✓
410	Goods imported for the use of International Organizations or personnel	S.S.9(c)	✓
450	Goods for economic development made available free of charge	S.S.14	✓
480	Goods of a non-consumable nature for use in Places of Worship	S.S.31(a)	✓
481	Altar bread, paschal bread and altar wine, imported for the purpose of administering the Sacrament	S.S.31(b)	✓
482	Unleavened bread & biscuits for use in Jewish religious ceremonies	S.S.31(c)	✓
483	Candles and frankincense for use in places of divine worship	S.S.31(d)	✓
484	Offertory envelopes imported by or on behalf of any religious denomination	S.S.31(e)	✓
485	Goods of a consumable nature imported by or for the use of religious bodies in their place of worship	S.S.31(f)	✓
500	Goods imported by or taken out of bond on behalf of the Central Government for its own use	S.S.20	✓
501	Goods imported by or for the use of the Head of State	S.S.22(i)	✓
502	Goods imported for the use of the Prime Minister	S.S.22(ii)	✓
520	Fire-fighting and detecting equipment, vehicles and apparatus	S.S.17	✓
530	Goods imported by or for use of the military forces	S.S.27(a)	✓
531	Arms, ammunition, uniforms, accoutrements, and equipment including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association	S.S.27(b)	✓
540	Articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution	S.S.35	✓
550	Goods, including motor vehicles imported by or for the use of persons, including public and contract officers as approved by Cabinet	S.S.34	✓
560	Goods imported in pursuance of contracts between persons and the Government of Trinidad and Tobago	S.S.11	✓
600	Golf and cricket bags	S.S.38(a)	✓
601	Balls, including bladders and covers for use in specific sports	S.S.38(b)	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
602	Bats, sticks, rackets, cues, mallets, clubs and similar articles used in specific sports or games and parts thereof	S.S.38(c)	✓
603	Sports footwear equipped with spikes, studs, bars and parts thereof	S.S.38(d)	✓
604	Gloves, inner & outer specifically designed for use in sports or games	S.S.38(e)	✓
605	Nets for various games	S.S.38(f)	✓
606	Protective gears for use in sports	S.S.38(g)	✓
607	Other cricket implements and made-up mattings	S.S.38(h)	✓
608	Score and record books used in conjunction with games	S.S.38(i)	✓
610	Slip catching machines, tennis trainers and similar training devices	S.S.38(j)	✓
611	Pumps for balls	S.S.38(k)	✓
612	Shorts specifically designed for racing cyclists	S.S.38(l)	✓
613	Gymnasium equipment	S.S.38(m)	✓
614	Track and field equipment	S.S.38(n)	✓
615	Equipment for indoor games such as billiards, table tennis etc.	S.S.38(o)	✓
616	Other outdoor sports equipment	S.S.38(p)	✓
617	Equipment for water polo and swimming	S.S.38(q)	✓
700	Instruments, apparatus, equipment and materials, including records and tapes for radio and television broadcasting	S.S.39(i)	✓
701	Amateur radio equipment for use by holders of valid licences	S.S.39(ii)	✓
720	Goods imported by or for the use of any office or bureau for meteorological observation for any institution engaged in scientific, medical or technical research	S.S.26	✓
900	Ad-Hoc Exemptions by order of Cabinet	S.S.43	✓
901	Ad-Hoc Exemptions by order of Cabinet - Free of all other Taxes	S.S.43	✓
950	Continuing Exemption under the provisions of specific enactments	S.S.44	✓
951	Continuing Exemption under the provisions of specific enactments - Free of all other Taxes	S.S.44	✓
THIRD SCHEDULE (T.S.)			
PART A			
II - FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES			
A01	Agricultural machinery, equipment, implements and tools (including poultry farming equipment)	T.S.(II)1	✓
A02	Medicines and mineral supplements for livestock	T.S.(II)2	✓
A03	Machinery and equipment for irrigation and drainage purposes	T.S.(II)3	✓
A04	Incubators and other poultry farming equipment and such other goods as are intended solely for use in the breeding and rearing of poultry	T.S.(II)4	✓
A05	Bee hives and bee-keeping apparatus	T.S.(II)5	✓
A06	Vats, tanks and parts for water storage	T.S.(II)6	✓
A07	Fish, crustacea, molluscs caught by boats operating out of national countries	T.S.(II)7	✓
A08	Textiles for protecting agricultural products	T.S.(II)8	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
A09	Eggs for hatching, semen for artificial semination imported in accordance with a permit issued by the proper authorities	T.S.(II)9	✓
A10	Boats and boat equipment and fuel for fishing	T.S.(II)10	✓
A11	Such other goods as are intended solely for use in approved agriculture, livestock, forestry and fisheries	T.S.(II)11	✓
A12	Pipes having an internal diameter exceeding 50mm and pipe fittings, except plastic pipes	T.S.(II)12	✓
III - FOR APPROVED HOTELS			
H01	Building materials for first installation or approved extension and renovations	T.S.(III)1	✓
H02	Equipment and appliances for equipping hotels initially or for approved extensions and renovations	T.S.(III)2	✓
I - FOR APPROVED INDUSTRY			
I01	Machinery, equipment and materials for processing, canning and packaging food products	T.S.(I)1	✓
I02	Machinery, equipment and materials for the manufacture and packaging of beverages	T.S.(I)2	✓
I03	Machinery, equipment and materials for the manufacture and packaging of wax, wax products and candles	T.S.(I)3	✓
I04	Machinery, equipment and materials for the manufacture of soap	T.S.(I)4	✓
I05	Machinery, equipment and materials for the manufacture of : (a) Textile fabrics including finishing and printing; (b) Garments and other textile manufactures	T.S.(I)5(a)-(b)	✓
I06	Machinery, equipment and materials for the manufacture of building products	T.S.(I)6	✓
I07	Machinery, equipment and materials for the manufacture of leather and leather goods	T.S.(I)7	✓
I08	Machinery, equipment and materials for the manufacture and packaging of headgear	T.S.(I)8	✓
I09	Machinery, equipment and materials for the manufacture of footwear	T.S.(I)9	✓
I10	Machinery, equipment and materials for the manufacture of telephonic and telegraphic materials	T.S.(I)10	✓
I11	Machinery, equipment, materials and components for the manufacture of electrical goods, electrical and electronic equipment, appliances and apparatus	T.S.(I)11	✓
I12	Machinery, equipment and materials for the manufacture of non-electrical stoves, ranges, heaters and refrigerators	T.S.(I)12	✓
I13	Machinery, equipment and materials for the manufacture and packaging of drugs, pharmaceuticals and medicinal preparations	T.S.(I)13	✓
I14	Machinery, equipment and materials for the manufacture, processing, packaging, storing and transporting of petroleum and petroleum products and petrochemicals	T.S.(I)14	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
I15	Machinery, equipment and materials for the manufacture and packaging of drinking straws	T.S.(I)15	✓
I16	Machinery, equipment and materials for the manufacture of rope, twine and cordage	T.S.(I)16	✓
I17	Machinery, equipment and materials for the manufacture of mirrors	T.S.(I)17	✓
I18	Machinery, equipment and materials for the manufacture of containers for compressed or liquefied gas	T.S.(I)18	✓
I19	Machinery, equipment and materials for the manufacture of welding electrodes	T.S.(I)19	✓
I20	Machinery, equipment and materials for the manufacture of jewellery	T.S.(I)20	✓
I21	Machinery, equipment and materials for printing and engraving industry including blank lithographic sheets	T.S.(I)21	✓
I22	Machinery, equipment and materials for the manufacture of pens, pencils, chalk and crayon	T.S.(I)22	✓
I23	Machinery, equipment and materials for the manufacture of rubbing compound	T.S.(I)23	✓
I24	Machinery, equipment and materials for the manufacture of cleansing compound	T.S.(I)24	✓
I25	Machinery, equipment and materials for the manufacture of travel goods	T.S.(I)25	✓
I26	Machinery, equipment and materials for the manufacture of glass and glass products	T.S.(I)26	✓
I27	Machinery, equipment and materials for the manufacture of hoisting tackle	T.S.(I)27	✓
I28	Machinery, equipment and materials for the manufacture of spectacles and spectacle frames	T.S.(I)28	✓
I29	Machinery, equipment and materials for the manufacture of ceramics and ceramic products	T.S.(I)29	✓
I30	Machinery, equipment and materials for the manufacture of crown corks and bottle closures	T.S.(I)30	✓
I31	Machinery, equipment and materials for use in the boat and ship building and repairs industry	T.S.(I)31	✓
I32	Machinery, equipment and materials for use in the manufacture of industrial chemicals including brake fluids	T.S.(I)32	✓
I33	Machinery, equipment and materials for the manufacture of rubber and rubber products	T.S.(I)33	✓
I34	Machinery, equipment and materials and fuel oil for the manufacture of alumina, aluminium and aluminium products	T.S.(I)34	✓
I35	Machinery, equipment and materials for the manufacture of stock feed	T.S.(I)35	✓
I36	Machinery, equipment and materials for the manufacture of fertilizers	T.S.(I)36	✓
I37	Machinery, equipment, components and materials for the production and packaging of wood and wood products	T.S.(I)37	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
I38	Machinery, equipment and materials for the treatment (including impregnation and preservation) of wood	T.S.(I)38	✓
I39	Machinery, equipment and materials for the manufacture of anti-corrosion products	T.S.(I)39	✓
I40	Machinery, equipment and materials for the manufacture of packaging of matches	T.S.(I)40	✓
I41	Machinery, equipment and materials for the manufacture or repair of containers and other packaging materials and parts for packaging	T.S.(I)41	✓
I42	Machinery, equipment and materials for the manufacture of tyres and tubes and for the recapping, remoulding and retreading of tyres	T.S.(I)42	✓
I43	Machinery, equipment and materials for the manufacture of detergents and other cleansing and sanitising agents	T.S.(I)43	✓
I44	Machinery, equipment, materials and components for the manufacture and packaging of furniture	T.S.(I)44	✓
I45	Machinery, equipment, materials and components for the manufacture of toys	T.S.(I)45	✓
I46	Machinery, equipment and materials for the manufacture and packaging of paints, enamels, varnishes, lacquers, synthetic resins & related goods	T.S.(I)46	✓
I47	Machinery, equipment and materials for the manufacture of plastics and plastic products	T.S.(I)47	✓
I48	Machinery, equipment and materials for the manufacture of gramophone records and other sound or similar recordings	T.S.(I)48	✓
I49	Machinery, equipment, materials and components for the manufacture and assembly of pianos and organs	T.S.(I)49	✓
I50	Machinery, equipment and materials for the manufacture of wire products	T.S.(I)50	✓
I51	Machinery, equipment and materials for the manufacture and packaging of cosmetics, perfumery and toilet preparations	T.S.(I)51	✓
I52	Machinery, equipment and materials for the manufacture of hosiery	T.S.(I)52	✓
I53	Machinery, equipment and materials for the manufacture of umbrellas	T.S.(I)53	✓
I54	Machinery, equipment and materials for the assembly and/or manufacture of motor vehicles or parts thereof	T.S.(I)54	✓
I55	Machinery, equipment and materials for the manufacture and packaging of paper and paper products	T.S.(I)55	✓
I56	Machinery, equipment and materials for use in the manufacture of tobacco and tobacco products	T.S.(I)56	✓
I57	Machinery, equipment and materials for the manufacture (including blending) of vegetable oils	T.S.(I)57	✓
I58	Machinery, equipment and materials for the manufacture of adhesives	T.S.(I)58	✓
I59	Machinery, equipment and all materials, except prepared glues (ex Chapter 35) and other adhesive falling within heading No. 40.06 for the manufacture of adhesive tapes	T.S.(I)59	✓

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CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
I60	Machinery, equipment and all materials except items falling within heading No. 46.01 for use in the manufacture of basketwork	T.S.(I)60	✓
I61	Machinery, equipment and all materials except items falling within Chapter 34 for use in the manufacture of polishes, creams and other products for polishing or preserving floors, furniture, metal, footwear and like goods	T.S.(I)61	✓
I62	Machinery, equipment and all materials except items falling within heading	T.S.(I)62	✓
I63	Machinery, equipment and all materials for use in the manufacture of slide fasteners	T.S.(I)63	✓
I64	Machinery, equipment and all materials except items falling within heading	T.S.(I)64	✓
I65	Machinery, equipment and all materials except blanks as described in heading No. 82.12 for use in the manufacture of cutlery including razor blades	T.S.(I)65	✓
I66	Machinery, equipment and all materials except items falling within headings Nos. 4008.00 and 94.04 for use in the manufacture of foam and foam products	T.S.(I)66	✓
I67	Machinery, equipment and all materials, including components, except items falling within headings Nos. 73.04 to 73.26 for use in the manufacture and processing of iron and steel products	T.S.(I)67	✓
I68	Machinery, equipment and all materials, including components, except items falling within headings Nos. 7412.00 to 74.19, 7806.00 and 8007.00 for use in the manufacture of products made from non-ferrous metals	T.S.(I)68	✓
I69	Machinery, equipment and all materials, except items falling within heading No. 38.08 for use in the manufacture of disinfectants, insecticides, fungicides, weed killers and similar products	T.S.(I)69	✓
I70	Building material for first installation or approved extension in approved industrial enterprises	T.S.(I)70	✓
I71	Machinery, equipment and materials for polishing diamonds	T.S.(I)71	✓
I72	Machinery, equipment and all materials for the printing of colour films	T.S.(I)72	✓
I73	Machinery, equipment and materials for the production of motion pictures	T.S.(I)73	✓
I74	Machinery, equipment and materials for use in the manufacture and repair of machinery	T.S.(I)74	✓
I75	Machinery, equipment and materials for use in the manufacture of printing ink	T.S.(I)75	✓
I76	Machinery, equipment and materials for use in the manufacture of gramophones and cassette and cassette tape recorders	T.S.(I)76	✓
I77	Machinery, equipment and materials for use in the manufacture of asphalt-based products	T.S.(I)77	✓

1477—*Continued*

CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
I78	Machinery, equipment and materials for use in the manufacture of essential oils and oleo-resins	T.S.(I)78	✓
I79	Machinery, equipment and materials for use in the manufacture of carbon and carbon based products	T.S.(I)79	✓
I80	Machinery, equipment and materials for use in information services and processing	T.S.(I)80	✓
I81	Machinery, equipment and materials for use in the production of items using bio-technology	T.S.(I)81	✓
I82	Machinery, equipment and materials for use in the manufacture of products utilizing local wastes and industry by-products	T.S.(I)82	✓
I83	Machinery, equipment and materials for use in the manufacture of handicraft	T.S.(I)83	✓
I84	Machinery, equipment and materials for use in the manufacture or generation of electricity	T.S.(I)84	✓
I85	Terminal equipment or other equipment to be installed or used for a public telecommunications network or telecommunications service or radio-communication service and certified as such by the Telecommunication Authority of Trinidad and Tobago	T.S.(I)84A	✓
I86	Machinery, equipment, materials and parts for the manufacture or assembly of solar water heaters	T.S.(I)85	✓
I87	Goods imported for approved industries, allowing conditional duty exemptions under the Third Schedule - 5% Customs Duty payable	T.S.	✓
IV - FOR APPROVED MINING PURPOSES			
M01	Machinery, equipment and materials for exploration and extraction of minerals, including natural gas	T.S.(IV)01	✓
M02	Machinery, equipment and materials for mining, quarrying and finishing stone products	T.S.(IV)02	✓
M03	Machinery, equipment and materials for the liquefaction and transportation of natural gas	T.S.(IV)03	✓
M04	Equipment, material and supplies imported for use in off-shore petroleum exploration and petroleum operations (**from 01.01.2011 to 31.12.2015**)	L.N. 11/2011	✓
V - FOR OTHER APPROVED PURPOSES			
T01	Boats, boats and navigation equipment, marine engines for approved services	T.S.(V)01	✓
T02	Equipment for use in sports and recreational activities for the tourism industry	T.S.(V)02	✓
T03	Public transport-type passenger vehicles including coaches and mini-buses for the tourism industry	T.S.(V)03	✓
FOURTH SCHEDULE (F.S.)			
U01	Plant: Parts for stoves, grates and ranges made of metal (non-electric)	F.S.01	✓
U02	Plant: Parts for accounting, book-keeping, calculating, computers and other similar machines electrically operated	F.S.02	✓

1477—*Continued*

CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
U03	Plant: Parts for accounting, book-keeping, calculating, computers and other similar machines not electrically operated	F.S.03	✓
U04	Plant: Parts (electrical and non-electrical) for air-conditioning equipment	F.S.04	✓
U05	Plant: Parts (electrical and non-electrical) for radio receivers, radiograms	F.S.05	✓
U06	Plant: Parts (electrical and non-electrical) for television receivers	F.S.06	✓
U07	Plant: Parts (electrical and non-electrical) for stoves and ranges (electric)	F.S.07	✓
U08	Plant: Motor cars (not exceeding 1360kg in weight) completely knocked down	F.S.08	✓
U09	Plant: Motor cars (exceeding 1360 kg in weight) completely knocked down	F.S.09	✓
U10	Plant: Buses, trucks, lorries, station wagons or estate cars and road motor vehicles packed completely knocked down	F.S.10	✓
U11	Plant: Parts (electrical and non-electrical) for domestic refrigerators	F.S.11	✓
U12	Plant: Buses, trucks, lorries, and road motor vehicles semi-knocked down	F.S.12	✓
U13	Plant: Parts (electrical and non-electrical) for vending machines and juke boxes	F.S.13	✓
OTHERS			
V01	Foreign **used** motor vehicles **excluding** tractors imported by persons other than returning nationals - 25% relief of Motor Vehicles Tax	Chap. 48:50 4th Schedule	
V02	Imported **used** motor vehicles falling within Tariff headings **87.02** and **87.03** to be registered as "**Goods Vehicles**" and certified as such by the **Transport Commissioner** - 25% relief of Motor Vehicles Tax	Chap. 78:01 Chap. 48:50 4th Schedule	✓
V03	Imported **new** motor vehicles falling within Tariff headings **87.02** and **87.03** to be registered as "**Goods Vehicles**" and certified as such by the **Transport Commissioner**	Chap. 78:01 Chap. 48:50 4th Schedule	✓
V04	**New** private or commercial motor vehicles manufactured to use Compressed Natural Gas (CNG) - Free from Motor Vehicles Tax and Value Added Tax (**expires on 31st December, 2015**)	Act 13/2010	
V05	**Used** private or commercial motor vehicles, manufactured to use Compressed Natural Gas (CNG) and not older than **two years** from the year of manufacture - Free from Motor Vehicles Tax and Value Added Tax (**expires on 31st December, 2015**)	Act 13/2010	
V10	Motor vehicles imported under Section 4 of the Tourism Development Act - 10% Customs Duty payable and exempt from Motor Vehicles Tax	Chap. 87:22 Section 4	✓
V11	Building materials and articles of tourism equipment imported in accordance with and as specified in the Permit granted, free of Customs Duty under Section 24 of the Tourism Development Act	Chap. 87:22 Section 24	✓
V20	Motor vehicles imported by holders of Public Offices within the purview of the Salaries Review Commission - **Full** exemption from **Motor Vehicles Tax, Value Added Tax** and **Customs Duty**	MOF Circular No. 4 of 2009	

1477—*Continued*

CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
V21	Motor vehicles imported by holders of Public Offices within the purview of the Salaries Review Commission - **Full** exemption from **Motor Vehicles Tax** and **Value Added Tax**	MOF Circular No. 4 of 2009	
V22	Motor vehicles imported by holders of Public Offices within the purview of the Salaries Review Commission - **Partial** exemption from **Motor Vehicles Tax** and **Value Added Tax**	MOF Circular No. 4 of 2009	
V30	Motor vehicles imported by Public Service Travelling Officers - Exemption from Motor Vehicles Tax limited to the amount payable on a vehicle with an engine capacity of **1799cc** and exemption from Value Added Tax to a maximum of **$21,750.00**		
V31	Motor vehicles imported by Public Service Contract Officers - Exemption from Taxes in accordance with terms of Contract		
V40	Motor vehicles of returning nationals owned for not more than six months - 25% relief of Customs Duty and Motor Vehicles Tax	Act 30/2007	✓
V41	Motor vehicles of returning nationals owned for more than six months but not more than one year - 50% relief of customs duty and motor vehicles tax	Act 30/2007	✓
V42	Motor vehicles of returning nationals owned for more than one year - 90% relief of customs duty and motor vehicles tax	Act 30/2007	✓
X10	Goods locally produced or manufactured under Excise warehousing		
X11	Goods locally produced or manufactured		
X20	Goods under warranty		
X30	Goods imported free of Value Added Tax (Sec. 44(g)) under the Fiscal Incentive Act	Chap. 75:06 Chap. 85:01	✓
X31	Goods imported free of Value Added Tax (Sec. 44(g)) and Customs Duty under the Fiscal Incentive Act	Chap. 75:06 Chap. 85:01	✓
X32	Animal feeding stuffs imported under Item 3 of Schedule 2 of the Value Added Tax Act subject to VAT at the rate of zero percent (0%)	Chap. 75:06 Schedule 2	✓
X33	Goods imported as unconditional gifts to an organisation approved by the President under section 6(1)(e) and (g) of the Corporation Tax Act subject to Value Added Tax at the rate of zero percent (0%)	Chap. 75:06 Schedule 2 Item No. 18	✓
X40	Goods imported for home use short shipped or short landed		
X41	In-Bond Shop sales to incoming passengers of locally manufactured or produced articles (Excisable Goods)		
X42	In-Bond Shop sales to incoming passengers of imported articles		
X43	In-Bond Shop sales to outgoing passengers of locally manufactured or produced articles (Excisable Goods)		
X44	In-Bond Shop sales to outgoing passengers of imported articles		
X45	Goods for home use sent as gift packages to residents (Non-Commercial)		
X46	Goods imported in passengers' Baggage (Non-Commercial)		
X50	Goods imported for temporary use (C54 Bond)		
X60	Goods imported for home use liable to Anti-Dumping Duty	Chap. 78:05	

1477—*Continued*

CUSTOMS AND EXCISE DIVISION

CODE	DESCRIPTION	ITEM NO./ REFERENCE	FORM C84 REQUIRED
Z01	Goods imported or exported under the 1st Schedule of the Free Zones Act	Chap. 81:07	
Z03	Goods imported or exported under the 3rd Schedule of the Free Zones Act	Chap. 81:07	

SELF ASSESSMENT

The World Customs Organization (WCO) defines a goods declaration as follows:

> *"a statement made in the form prescribed by Customs, by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure".*

All goods intended to be placed under a Customs Procedure are to be governed by a Declaration for that procedure. The goods declared will be subject to Customs supervision from the date and time of importation, having regard to the Customs procedure requested, until:

1. Delivery is authorized by the Proper Officer, or
2. The goods are destroyed under Customs supervision, or
3. The goods re-exported.

The declarant certifies to the truthfulness of the information contained in the Declaration and the supporting documents, principally, with respect to **Customs Value, Tax Liability, Tariff Classification** and the **Customs Procedure Code (CPC).** The Customs Act and Regulations, Chap. 78:01 places the responsibility on the Declarant to **truthfully and accurately complete the Goods Declarations** and the Declarant is required to provide any other relevant information necessary for the Proper Officer to ascertain that correct duties and taxes are assessed and that all related regulatory requirements have been adhered to.

It is the Declarant who has to compute and discharge his liabilities himself/herself by using the Customs Border Control System to calculate tax liabilities and to request confirmation of this **self-assessment** from the Customs and Excise Division.

Dated this day of 2011.

FITZROY A. JOHN
Comptroller of Customs and Excise

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