

LEGAL NOTICE NO. 71

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 9(2) OF THE CUSTOMS ACT

THE REMISSION/REFUND OF CUSTOMS DUTY
(MOTOR VEHICLES) ORDER, 2016

1. This Order may be cited as the Remission/Refund of Customs ^{Citation}
Duty (Motor Vehicles) Order, 2016.

2. A remittance of customs duty shall be immediately applied to the ^{Remission of}
owner of a motor vehicle (who has entered or shall enter a motor vehicle ^{Customs Duty}
between 8th April, 2016 and 23rd May, 2016 at the rate of customs duty
specified in the First Column to the corresponding Tariff Heading
Number of the motor vehicle specified in the Third Column of Schedule 1 ^{Schedule 1}
below) at the rate of customs duty specified in the Second Column to the
corresponding Tariff Heading Number of the motor vehicle specified in
the Third Column of Schedule 1 below and subject to the customs value
determined by the proper Officer in accordance with the Sixth Schedule
of the Customs Act.

3. A refund of customs duty may be paid to the owner of a motor ^{Refund of}
vehicle (who has entered that motor vehicle between 8th April, 2016 ^{customs duty}
and 23rd May, 2016 at the rate of customs duty specified in the First
Column to the corresponding Tariff Heading Number of the motor
vehicle specified in the Third Column of Schedule 2 below) at the rate of
customs duty specified in the Second Column to the corresponding
Tariff Heading Number of the motor vehicle specified in the ^{Schedule 2}
Third Column of Schedule 2 below and subject to:

- (a) an application being made in writing to the Comptroller of
Customs and Excise;
- (b) proof of ownership of the motor vehicle, to the satisfaction
of the Comptroller of Customs and Excise; and
- (c) the customs value determined by the proper Officer in
accordance with the Sixth Schedule of the Customs Act;

No remission
or refund to
be applied

4. Notwithstanding paragraphs 2 and 3, no person 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 1

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

SCHEDULE 2

First Column (Rate of Customs Duty Entered)	Second Column (Rate of Customs Duty to be Refunded)	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

Commence-
ment

5. This Order is deemed to have come into effect on the 8th day of April, 2016.

Dated this 13th day of May, 2016.

L. RODRIGUEZ
Secretary to Cabinet