

LEGAL NOTICE No. 479

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 9 OF THE CUSTOMS ACT

THE CUSTOMS (REMITTANCE OF CUSTOMS DUTY)
(AMENDMENT) ORDER, 2025

1. This Order may be cited as the Customs (Remittance of Customs Duty) (Amendment) Order, 2025. Citation
2. This Order comes into effect on the 1st day of January, 2026. Commencement
3. In this Order, “the Order” means the Customs (Remittance of Customs Duty) Order, 2024. Interpretation
L.N. No. 247
of 2024
4. Clause 2 of the Order is amended—
 - (a) in paragraph (d)(ii), by deleting the word “and”; and Clause 2
amended
 - (b) in paragraph (e)(iii), by deleting the full stop and substituting the words “; and”. Clause 2
amended
5. Clause 3 of the Order is amended in the Table—
 - (a) by inserting after the words “New private electric motor vehicles” in both places where they occur, the words “with a C.I.F. value not exceeding four hundred thousand dollars”; Clause 3
amended
 - (b) by inserting after the words “Used private electric motor vehicles” in both places where they occur, the words “with a C.I.F. value not exceeding four hundred thousand dollars”; Clause 3
amended
 - (c) by deleting the items in respect of tariff headings Ex 8703.80.00 and Ex 8711.60.90 and substituting the following items, respectively:

“FIRST COLUMN <i>Tariff Heading</i> ”	“SECOND COLUMN <i>Description of Goods</i> ”
Ex 8703.80.00	New private electric motor vehicles with a C.I.F. value not exceeding four hundred thousand dollars
	Used private electric motor vehicles with a C.I.F. value not exceeding four hundred thousand dollars

“FIRST COLUMN <i>Tariff Heading</i>	“SECOND COLUMN <i>Description of Goods</i>
Ex 8711.60.90	<p>New private electric motor vehicles with a C.I.F. value not exceeding four hundred thousand dollars</p> <p>Used private electric motor vehicles with a C.I.F. value not exceeding four hundred thousand dollars”</p>

Clause 4
amended

6. Clause 4 of the Order is amended by deleting the words “customs duty of ten percent of the sum” and substituting the words “ten percent of the customs duty”.

Clauses 4A
and 4B
inserted

7. The Order is amended by inserting after clause 4, the following clauses:

“Remittance
of customs
duty on
CNG
vehicles

4A. (1) For the purposes of this clause, “CNG vehicle” means a vehicle which is manufactured to use CNG.

(2) There is a remittance of all customs duty payable in respect of the following:

(a) new CNG vehicles with an engine size not exceeding 1599 cc, which are imported for commercial use; and

(b) used CNG vehicles with an engine size not exceeding 1599 cc, which are imported for commercial use and are not older than eight years from the year of manufacture.

Remittance
of customs
duty of ten
percent

4B. (1) For the purposes of this clause, “new private electric motor vehicle” and “used private electric motor vehicle” have the meanings respectively assigned to them in clause 2.

(2) There is a remittance of ten percent of the customs duty payable in respect of the following items listed under the tariff heading number and description of goods set out below in the First and Second Columns, respectively:

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8703.80.00	New private electric motor vehicles with a C.I.F. value exceeding four hundred thousand dollars Used private electric motor vehicles with a C.I.F. value exceeding four hundred thousand dollars
Ex 8711.60.90	New private electric motor vehicles with a C.I.F. value exceeding four hundred thousand dollars Used private electric motor vehicles with a C.I.F. value exceeding four hundred thousand dollars

Dated this 22nd day of December, 2025.

C. HEMLEE
Secretary to Cabinet