



CONSULATE GENERAL FOR
THE REPUBLIC OF
TRINIDAD & TOBAGO

Tax Concessions Granted

To

Returning Nationals of
Trinidad & Tobago

MARCH 2006

**NOTES ON CUSTOMS DUTY AND RELATED PROVISIONS
APPLICABLE TO GOODS AND MOTOR VEHICLES IMPORTED
INTO TRINIDAD AND TOBAGO BY RETURNING NATIONALS**

Personal and Household effects—

THE FOLLOWING ARE EXEMPTED FROM DUTIES AND OTHER TAXES:

1. (a) Personal effects in a passenger's baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use and are so declared and passed by the Proper Officer
- (b) Household effects accompanying a passenger for his personal use and declared and verified to have been in his use and possession for at least one (1) year.
- (c) Personal and household effects imported within two months before or after the arrival of the passenger or within such further period as approved by the Comptroller of Customs and Excise provided they would have been exempted under a (a) or (b) above.
- (d) To a passenger seventeen years old and above:
 - (i) Wine or spirits not exceeding 1.5 litres in all; and
 - (ii) Tobacco, not exceeding 250 grams or
 - (iii) Cigars not exceeding fifty (50) in number or
 - (iv) Cigarettes not exceeding two hundred (200) in number
- (e) USED IMPLEMENTS, INSTRUMENTS AND TOOLS OF PROFESSION, TRADE, OCCUPATION OR EMPLOYMENT.

Admitted as such by the Comptroller of Customs and Excise of persons arriving in the country, which are not intended for sale or exchange and which are declared to have been in the possession and use of the passenger for a reasonable period.

- (f) Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad.
2. A returning national who has resided abroad continuously for at least five years immediately prior to his return shall pay a special tax of ten percent (10%) on that portion of the c.i.f. value of his household effects which does not exceed one hundred thousand dollars where :-
 - (a) the household effects accompany the returning national or are brought into Trinidad and Tobago within two months before or after the date of his return to Trinidad and Tobago or within such further period as the Comptroller of Customs and Excise (hereinafter) referred to as "the Comptroller" shall in the circumstances deem

- (b) reasonable;
the household effects are admitted as such by the Comptroller; and
- (c) the household effects are for the personal use of the returning national and not for sale or exchange and are declared to have been owned by him for less than one year.

3. **MOTOR VEHICLES**

(A) POLICY AND PROCEDURE

New or Used Left Hand Drive Vehicles

No import licence is required where such vehicles are intended for use by a Returning National of Trinidad and Tobago who:

- (i) Resided abroad for a continuous period of not less than five (5) years ; and
- (ii) **Own the vehicle and have same registered in his/her name prior to the date of arrival in Trinidad & Tobago; and**
- (iii) Intends to reside in Trinidad and Tobago permanently; and
- (iv) Requires the vehicle for his personal use.

(B) Used Left Hand Drive Vehicles Imported by Former Citizens

The Minister to whom responsibility for Industry is assigned, after consultation with the Minister to whom responsibility for Transportation is assigned, may permit the Importation of Left Hand Drive under the following conditions:

Vehicles which are being imported by persons who:

- (i) Were formerly citizens of Trinidad and Tobago and returning to the country to taken up permanent residence after an absence of at least five (5) years;
- (ii) Have applied for restoration of Citizenship;
- (iii) **own vehicle and have same registered in his/her name prior to the date of arrival in Trinidad & Tobago;**
- (iv) Intend to reside in Trinidad and Tobago permanently;
- (v) Require the vehicle for their personal use.

In this instance, an import licence is required

Used Right Hand Drive Vehicles would require an import licence whether imported by a returning national or not.

New Right Hand Drive Vehicles do not require an Import Licence.

PROCEDURE AND DOCUMENTATION

Where necessary an IMPORT LICENCE must be obtained from the Ministry of Industry and Trade **PRIOR** to the shipment of the vehicle to Trinidad and Tobago.

The application should constitute the following:

- (1) Three (3) completed Import Application Forms.
- (2) Original with corresponding photocopy of each of the following:
 - (a) Birth Certificate or Naturalization Certificate;
 - (b) Registered Certificate of Title of Vehicle abroad, to verify ownership;
 - (c) Insurance Certificate of Vehicle in Country abroad;
 - (d) Purchase Bill of Sale and/or Official Certificate of Title
 - (e) Other related documents, if any.
- (3) Evidence of having resided abroad continuously for one (1) year in the case of Right Hand Drive vehicles and five (5) years for Left Hand Drive Vehicles.
 - A valid Trinidad and Tobago passport/Foreign passport - must show evidence of being abroad for the period of time, **prior to date of RETURN** for permanent residency within Trinidad and Tobago.
 - Official employment records/Income Tax documents may be furnished where passport does not cover the full period stipulated at (a).
- (4) Marriage certificate, in cases where spouse is not a Trinidad and Tobago national.
- (5) One (1) passport size photograph of applicant.
- (6) Affidavit

An Imported Vehicle is subject to the following duties and taxes.

- (1) Import Duty: (up to 1599 c.c.) - 25% of C.I.F. Value
(1600 to 2000 c.c.) - 35% of C.I.F. Value
(2001 to 3000 c.c.) - 40% of C.I.F. Value
(3000 and above) - 45% of C.I.F. Value
- (2) VAT: 15% of sum of C.I.F. plus import duty.

However, a citizen of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years shall, where he imports a motor vehicle, be entitled to relief from Customs duty as follows:

- (a) where he owns the vehicle for more than six (6) months but not more than one year, 25 percent of the duty payable;

In other words, 75% of the duty is payable

- (b) where he owns the vehicle for more than one year but not more than two (2) years, 50% of the duty payable,

- (c) where he owns the vehicle for more than two (2) years, 90% 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.

A person seeking relief from customs duty shall satisfy the Comptroller-

- (a) that he is the registered owner of the motor vehicle;
- (b) that he acquired the motor vehicle while abroad and was the owner of that vehicle for the entire period on which his claim for relief from customs duty is based; and
- (c) that he has resided abroad for a continuous period of at least five years immediately prior to his return to Trinidad and Tobago.

In addition to the above, motor vehicle tax is chargeable at the following rates on private motor cars, rented cars, station wagons and estate wagons:

- (a) Engine size exceeding 1599 cc but not exceeding 1799 cc — \$4.00 per cc
- (b) Engine size exceeding 1799 cc but not exceeding 1999 cc — \$8.00 per cc
- (c) Engine size exceeding 1999 cc but not exceeding 2499 cc — \$21.00 per cc
- (d) Engine size exceeding 2499 cc but not exceeding 2999 cc — \$25.00 per cc
- (e) Engine size exceeding 2999 cc but not exceeding 3499 cc — \$30.00 per cc
- (f) Engine size exceeding 3499 cc — \$45.00 per cc

However, a citizen of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years shall, where he imports a motor vehicle, be entitled to relief from motor vehicle tax as follow:-

(iii) where he owns the vehicle for more than two years, 90% of the tax payable;

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

For further information please contact:

**CUSTOMS AND EXCISE DIVISION
Nicholas Court
Abercromby Street & Independence Square
PORT OF SPAIN, TRINIDAD**

Tel: 1-868-625-3311/9

And/or

**Ministry of Trade and Industry
Level 11-17
Nicholas Towers
63-65 Independence Square
Port of Spain
Tel: (868) 623-2931-4
Fax: (868) 627-8488
Website: tradeind.gov.tt**