

LEGAL NOTICE NO. 16

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

REGULATIONS

MADE BY THE PRESIDENT UNDER SECTION 263 OF THE  
CUSTOMS ACT

THE CUSTOMS (REBATE OF DUTY) REGULATIONS, 1994

1. These Regulations may be cited as the Customs (Rebate of Citation  
Duty) Regulations, 1994.

2. In these Regulations—

Interpretation

“applicant” means an exporter who applies for a rebate in  
accordance with these Regulations;

“Comptroller” means the Comptroller of Customs and Excise;

“Division” means the Customs and Excise Division;

“duty” means import duty of customs;

“enterprise” means an establishment which imports the raw  
material inputs in respect of which a rebate is applied for;

“Export Corporation” means the corporation mandated to  
manage the export development programme of the  
Government of Trinidad and Tobago;

“rebate” means a rebate of duty applied for under these  
Regulations.

3. (1) An applicant shall register with the Export Corporation in the form specified in Schedule 1. Registration  
Schedule 1

(2) An applicant seeking to register under subregulation (1)  
shall supply the Export Corporation with the following information:

- (a) the name and address of the enterprise;
- (b) the name of the Chief Executive Officer, directors, if any,  
and the auditor of the enterprise;
- (c) the type of activity undertaken by the enterprise; and
- (d) a list of all the products exported by the enterprise or in the  
case of services the nature of services to be exported.

- (3) The Export Corporation shall—
- (a) keep a register of all exporters registered under subregulation (1);
  - (b) from time to time supply the Division with an updated list of exporters registered under subregulation (1).

Application for  
rebate in respect  
of goods  
Schedule 2

4. (1) An applicant seeking a rebate certificate in respect of exported goods shall complete the form specified in Schedule 2.

(2) In support of his application an applicant shall deliver to the Division, together with the completed form referred to in subregulation (1) the following:

- (a) Customs Declaration (Import/Export) Form C82; and
- (b) the relevant invoice, credit advice and evidence of receipt of payment for the imported goods.

(3) The Comptroller may require of the applicant documentary evidence that the goods exported have reached their destination or have been received by their consignees.

Application for  
rebate in respect  
of services  
Schedule 2

5. (1) An applicant seeking a rebate certificate in respect of exported services shall complete the form specified in Schedule 2.

(2) In support of his application an applicant shall deliver to the Division, together with the completed form referred to in subregulation (1), the relevant invoice and evidence of receipt of payment for the exported services.

Declaration

6. The application form referred to in regulations 4 and 5 shall be in the nature of a declaration to be signed as follows:

- (a) where the rebate for which the application is made is less than ten thousand dollars the application shall be signed by the Chief Executive Officer and a director of the company;
- (b) where the rebate for which the application is made is ten thousand dollars or more the application shall be signed by the Chief Executive Officer and a Certified Accountant who is a member of the Institute of Chartered Accountants of Trinidad and Tobago.

Eligibility for  
rebate

7. In order for an applicant to obtain a rebate—

- (a) he must claim, in any one application, no less than fifty dollars;
- (b) subject to paragraph (c) he must submit the application for a rebate certificate not later than one year from the date of exportation of the goods or services;
- (c) in the case of goods or services exported during the year 1993, he must submit the application for a rebate certificate not later than the 31st December, 1994.

8. (1) Where the Comptroller is satisfied that the applicant has fulfilled all the requirements for the issue of a rebate certificate he shall issue to the applicant, as soon as possible thereafter, a rebate certificate which shall be in the form specified in Schedule 3. Rebate certificate  
Schedule 3

(2) The rebate certificate shall be non-transferable and non-encashable.

(3) A copy of each rebate certificate issued shall be retained by the Comptroller.

(4) Any endorsement or notation made on the face of the original rebate certificate shall also be made on the copy retained by the Comptroller.

(5) An applicant shall initial any endorsement or notation made on the rebate certificate.

(6) In any dispute with respect to the face value of any certificate the value indicated on the copy retained by the Comptroller shall prevail.

(7) The rebate certificate would entitle the exporter to a reduction of duty payable by him in respect of raw material inputs directly imported by him subsequent to the date of issue of that certificate.

(8) The rebate certificate may only be used for the reduction of duty payable on imported raw material inputs in relation to which a declaration has been made that the goods are not for resale.

9. Every applicant shall keep and maintain books and records in sufficient detail as would enable the Comptroller to determine the value of export sales (F.O.B.) or the value of the services exported during any period for which a rebate is claimed. Records

10. (1) The Comptroller may inspect the books and records of any applicant to ascertain the accuracy of information provided in respect of any application for rebate. Inspections

(2) The Comptroller may co-opt any persons to assist him in an inspection referred to in subregulation (1).

(3) The Comptroller may, at the point of shipment, inspect any shipment of goods being exported by an exporter registered under regulation 3.

(4) The Comptroller may, at any time, and with such assistance as he may require, inspect the operations of any exporter registered under regulation 3 to ascertain whether imported raw material inputs are being resold.

11. A rebate may not be granted under these Regulations in relation to goods, the exportation of which is prohibited. Non-application

SCHEDULE 1

(Regulation 3)

EXPORT CORPORATION

FORM FOR REGISTRATION FOR REBATE SYSTEM

Name of Enterprise .....

Business Address.....

Location of Factory, Business Premises or Agricultural Estate.....

Telephone No. .... Fax No. ....

Board of Inland Revenue File No. .... Vat Registration No. ....

LIST OF COMPANY DIRECTORS

<i>Name</i>	<i>Address</i>	<i>Status in Co.</i>
.....	.....	.....
.....	.....	.....
.....	.....	.....

Goods or services to be exported .....

*For Official Use Only*

*Registration No.*

DECLARATION:

(To be signed by an Executive of the Enterprise)

I certify that all information provided in this application is correct and that no false or misleading information has been supplied.

.....  
*Signature*

.....  
*Status in the Enterprise*

.....  
*Print Name of Signatory*

.....  
*Address*

.....  
*Date*

.....  
*Telephone No.*

APPROVED

EXPORT DEVELOPMENT CORPORATION

DATE

SCHEDULE 2

(Regulations 4 and 5)

TRINIDAD AND TOBAGO CUSTOMS AND EXCISE DIVISION

Application for Rebate Certificate

From : .....

To : The Comptroller of Customs and Excise

Date : .....

I/We now do hereby apply for a rebate Certificate to the value of .....

.....

..... \$...../..... in respect of  
the transaction overleaf.

..... Reg. No. ....  
Exporter

(1) Description of products or services .....

(2) F.O.B. value of export sales or value of  
exported services \$...../.....

(3) Customs Declaration (Import/Export)  
Form 82. No. (s) Date...../...../.....

(4) Invoice, credit advice, evidence of receipt  
of payment (services) Date...../...../.....

(5) Amount of rebate claimed \$...../.....

I/We do hereby certify that the above-mentioned goods or services have been  
exported and are not intended for return into Trinidad and Tobago.

I/We do hereby further certify that the above particulars are true and correct and  
that I/We am/are entitled to the said rebate as claimed.

.....  
Chief Executive Officer

.....  
Director / Certified Accountant

SCHEDULE 3

(Regulation 8)

TRINIDAD AND TOBAGO CUSTOMS AND EXCISE DIVISION

VAT REGISTRATION No.  
INCOME TAX FILE No.  
E.D.C. REGISTRATION No.

CUSTOMS DUTY REBATE CERTIFICATE

No. .... Date ...../...../.....

The Comptroller of Customs and Excise hereby certifies that.....  
.....  
is entitled to a rebate of Customs Duty in the sum of .....

\$...../.....

to be applied in reducing the Customs Duty payable on raw material inputs imported after the date of issue of the certificate in accordance with section 56(D) of the Customs Act, Chap. 78:01.

This Certificate is non-transferable, non-encashable and valid for a period of one (1) year from the date of issue.

.....  
*Authorised Signature*

.....  
*Authorised Signature*

FOR OFFICIAL USE ONLY

<i>Endorsements</i>	<i>Balances</i>

Dated this 19th day of January, 1994.

A. L. WOO-GABRIEL  
*Secretary to Cabinet*