

**First Session Third Parliament Republic of Trinidad
and Tobago**



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 5 of 1987

[L.S.]

AN ACT to amend the Customs Act, Chap. 78:01

[Assented to 20th February, 1987]

ENACTED by the Parliament of Trinidad and Tobago as Enactment
follows:—

1. This Act may be cited as the Customs (Amend- short title
ment) Act, 1987.

Chap 78:01
amended

2. The Customs Act is amended by inserting the following new section immediately after section 135—

"Goods entered for use within Trinidad and Tobago exempt from import duty"

135A. (1) Subject to subsection (2) and to the observance by the importer of all the provisions of the customs laws relating to the importation of the goods referred to in this section and of the condition of any bond, no import duty shall be charged in respect of any goods entered under bond for exportation and entered subsequently by an arriving passenger for use within Trinidad and Tobago, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

(2) The duty free exemption referred to in subsection (1) shall apply to any goods landed and sold in a retail outlet. Any such goods bought by an arriving passenger shall be deemed to have been imported by him as passengers' baggage in accordance with Item 3(a) of the Second Schedule and where such goods include wine or spirits, tobacco, cigars or cigarettes, the exemption shall apply subject to the quantities specified in regulation 89.

(3) In this section—

"arriving passenger" means any passenger arriving in Trinidad or in Tobago by a flight which has arrived from outside of Trinidad and Tobago;

"importer" means any person who import goods specifically for sale by retail duty free in a retail outlet as contemplated by this section;

"retail outlet" means any establishment in the intransit lounge situate in the restricted area of an airport which sells goods by retail.".

Passed in the House of Representatives this 6th day of February, 1987.

J. E. CARTER
Clerk of the House

Passed in the Senate this 17th day of February, 1987.

R. L. GRIFFITH
Clerk of the Senate