



\*3. The importer has purchased the goods unconditionally from.....

.....for the total amount shown on the said invoice(s),  
*no materials, equipment or services in connection with producing the goods were provided by  
 or on behalf of the importer*, and no further payment either direct or indirect, with the  
 exception of the charges shown in clause 5 overleaf has been or will be made by the  
 importer in respect of the goods.

4. When making settlement, any necessary conversion of the amount stated above will be  
 at current rate of exchange.

*(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the  
 rate of exchange, give particulars and amend this clause as necessary)*

5. In addition to the amount stated above only the charges declared overleaf are payable  
 in connection with the production, purchase, importation or use of the goods, viz:—

.....

.....

*(see note (4) overleaf; if no such charges are payable, insert "none")*

6. The amount shown on the said invoice(s) or other document(s) includes the following  
 items for which I claim that an allowance should be made when arriving at the value  
 for duty, viz:—

*(if no items are claimed for, this may be left blank)*

.....

*(Date)*

.....

*(Signature)*

**\*Any alternatives or words in italics which do not apply should be deleted. Unless  
 all deletions are initialled by the signatory the certificate will not be accepted.  
 Deletions of two or more lines may be made in the form of a Z with the initials at  
 each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs  
 Valuation Branch, the importer should ensure that the person completing the entry  
 is aware of it; the basis may, if the importer desires, be indicated below for this  
 purpose.

.....

#### NOTES

(1) Declarations may be made by:—

(a) the actual importer if an individual;

(b) a partner in the case of a partnership;

(c) a director or the secretary in the case of an incorporated company;

(d) any employee duly authorised in writing by one of the afore-mentioned persons.

(2) "Distributor" and "concessionaire" mean an importer who has an oral or written agree-  
 ment with the seller by which direct supplies of goods to other importers in Trinidad and  
 Tobago are restricted or refused.

(3) Two persons are deemed to be associated in business with one another if, whether  
 directly or indirectly, either of them has any interest in the business or property of the  
 other, or both have a common interest in any business or property, or some third person  
 has an interest in the business or property of both of them (section 17(3) of Customs  
 Ordinance, Ch. 32. No. 2).

(4) Examples of charges to be declared in clause 5 are:—

Additional expenses incurred in respect of the goods themselves, *e.g.*,  
 commission or other remuneration;  
 royalty or licence fees;  
 tooling or design costs;  
 cost of materials, equipment or services in connection with producing the goods,  
 provided by or on behalf of the importer;  
 inspection fees.

Expenses of delivery of the goods, *e.g.*,  
 packing;  
 carriage to and charges at port of shipment;  
 freight;  
 insurance premium(s);  
 charges for discharging from ship's hold.

Foreign duties or taxes,

FORM No. C. 76

FOR OFFICIAL USE ONLY
Entry No. and Date

**WARNING:** Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to customs which is untrue in any material particular is liable to heavy penalties.

**DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$100  
 LIABLE TO AD VALOREM DUTY**

COMPLETE EITHER THIS FORM OR FORM C. 75 AS APPROPRIATE  
 TO BE COMPLETED IN DUPLICATE

**CERTIFICATE B**

(To be completed by an importer who is either an agent, broker, distributor or concessionaire for the consignor, or is associated in business with him)

I.....hereby declare that  
*(name of signatory—forename and surname in full)*

\*1. I am the.....of.....who is the  
*(status of signatory—see note (1) overleaf) (name of importer)*

importer of the goods specified in the attached.....invoice(s)  
*(state how many)*

or other document(s) dated.....  
*(insert date of each)*

and amounting in all to.....;

\*2. The importer is  
 (a) an agent or broker for the consignor;  
 (b) a distributor or concessionaire as defined in note (2) overleaf;  
 (c) associated in business with the consignor as defined in note (3) overleaf by reason of.....

- \*3. (a) at the time of importation the goods have been sold to certain persons other than the importer, viz. the persons named in the said invoice(s) or document(s) at the prices shown therein *and those persons are not associated in business with the importer or consignor in any of the ways referred to in note (3) overleaf*, and no further payment with the exception of the charges shown in clause 6 below has been or will be made in respect of the goods;
- (b) at the time of importation the goods have not been sold to any person *other than the importer* but have been imported for sale from stock in this country *at the prices set out in the attached document(s)*;  
*The prices set out in the attached document(s) represent*  
*(give description of selling price)*
- (c) the goods have been purchased unconditionally by the importer on his own account from.....  
for the total amount shown on the said invoice(s), and no further payment either direct or indirect, with the exception of the charges shown in clause 6 below, has been or will be made in respect of the goods; *and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3) overleaf.*

\*4. *No materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer or his customer.*

5. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.  
*(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)*

6. In addition to the amount stated above only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz:—

.....  
 .....  
 .....  
*(see note (4) overleaf; if no such charges are payable, insert "none")*

7. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—  
*(if no items are claimed for, this may be left blank)*

..... (Date) ..... (Signature) .....

**\*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.**

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

**NOTES**

- (1) Declarations may be made by:—
  - (a) the actual importer if an individual;
  - (b) a partner in the case of a partnership;
  - (c) a director or the secretary in the case of an incorporated company;
  - (d) any employee duly authorised in writing by one of the afore-mentioned persons.

(4) Examples of charges to be declared in clause 5 are:—

Additional expenses incurred in respect of the goods themselves, *e.g.*,  
 commission or other remuneration;  
 royalty or licence fees;  
 tooling or design costs;  
 cost of materials, equipment or services in connection with producing the goods,  
 provided by or on behalf of the importer;  
 inspection fees.

Expenses of delivery of the goods, *e.g.*,  
 packing;  
 carriage to and charges at port of shipment;  
 freight;  
 insurance premium(s);  
 charges for discharging from ship's hold.

Foreign duties or taxes.

FORM No. C. 76

FOR OFFICIAL USE ONLY
Entry No. and Date

**WARNING:** Importers are advised to read this form and the notes overleaf carefully before making their declarations. Any person who furnishes any document or makes any statement relating to customs which is untrue in any material particular is liable to heavy penalties.

**DECLARATION REGARDING GOODS OF A VALUE EXCEEDING \$100  
 LIABLE TO AD VALOREM DUTY**

COMPLETE EITHER THIS FORM OR FORM C. 75 AS APPROPRIATE  
 TO BE COMPLETED IN DUPLICATE

**CERTIFICATE B**

(To be completed by an importer who is either an agent, broker, distributor or concessionaire for the consignor, or is associated in business with him)

I.....hereby declare that  
 (*name of signatory—forename and surname in full*)

\*1. I am *the*.....*of*.....*who is the*  
 (*status of signatory—see note (1) overleaf*)      (*name of importer*)

importer of the goods specified in the attached.....invoice(s)  
 (*state how many*)

or other document(s) dated.....  
 (*insert date of each*)

and amounting in all to.....;

\*2. The importer is  
 (a) an agent or broker for the consignor;  
 (b) a distributor or concessionaire as defined in note (2) overleaf;  
 (c) associated in business with the consignor as defined in note (3) overleaf by  
 reason of.....

\*3. (a) at the time of importation the goods have been sold to certain persons other than the importer, viz. the persons named in the said invoice(s) or document(s) at the prices shown therein and those persons are not associated in business with the importer or consignor in any of the ways referred to in note (3) overleaf, and no further payment with the exception of the charges shown in clause 6 below has been or will be made in respect of the goods;

(b) at the time of importation the goods have not been sold to any person other than the importer but have been imported for sale from stock in this country at the prices set out in the attached document(s);

The prices set out in the attached document(s) represent (give description of selling price)

(c) the goods have been purchased unconditionally by the importer on his own account from..... for the total amount shown on the said invoice(s), and no further payment either direct or indirect, with the exception of the charges shown in clause 6 below, has been or will be made in respect of the goods; and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in note (3) overleaf.

\*4. No materials, equipment or services in connection with producing the goods were provided by or on behalf of the importer or his customer.

5. When making settlement, any necessary conversion of the amount stated above will be at current rate of exchange.

(if settlement is on any other basis or is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

6. In addition to the amount stated above only the charges declared below are payable in connection with the production, purchase, importation or use of the goods, viz:—

.....  
.....  
.....  
(see note (4) overleaf; if no such charges are payable, insert "none")

7. The amount shown on the said invoice(s) or other document(s) includes the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—

(if no items are claimed for, this may be left blank)

.....  
(Date)

.....  
(Signature)

\*Any alternatives or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.

N.B.—If a basis of value applicable to this importation has been notified by the Customs Valuation Branch, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated below for this purpose.

.....

NOTES

- (1) Declarations may be made by:—
  - (a) the actual importer if an individual;
  - (b) a partner in the case of a partnership;
  - (c) a director or the secretary in the case of an incorporated company;
  - (d) any employee duly authorised in writing by one of the afore-mentioned persons.

- (2) "Distributor" and "concessionaire" mean an importer who has an oral or written agreement with the seller by which direct supplies of goods to other importers in Trinidad and Tobago are restricted or refused.
- (3) Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them (section 17(3) of Customs Ordinance, Ch. 32. No. 2).
- (4) Examples of charges to be declared in clause 6 are:—
  - Additional expenses incurred in respect of the goods themselves, e.g.,
    - commission or other remuneration;
    - royalty or licence fees;
    - tooling or design costs;
    - cost of materials, equipment or services in connection with producing the goods, provided by or on behalf of the importer;
    - inspection fees.

Expenses of delivery of the goods, e.g.,  
 packing;  
 carriage to and charges at port of shipment;  
 freight;  
 insurance premium(s);  
 charges for discharging from ship's hold.

Foreign duties or taxes.

FORM No. C.77

FOR OFFICIAL USE ONLY
ENTRY NO.
DATE:

**WARNING:** Importers are advised to read carefully, this form and the notes thereto, before making their declarations. Any person who in relation to the imposition of duties of customs, furnishes any document false in any material particular or who makes any statement untrue in any material particular, shall be liable to heavy penalties.

**DECLARATION REGARDING GOODS LIABLE TO AD VALOREM DUTY**

**CERTIFICATE C**

(TO BE COMPLETED IN CASES WHERE A FIXED VALUE PER UNIT HAS BEEN NOTIFIED BY CUSTOMS AND EXCISE)

I.....hereby declare that  
*(name of signatory—forename and surname in full)*

\*I. I am the.....of.....who is the  
*(status of signatory—see note below) (name of importer)*

importer of the goods specified in the attached.....invoice(s)  
*(state how many)*

dated.....and amounting in all to.....  
*(insert the date of each)*

- 2. The value(s) of the said goods shown on the
  - (a) entry
  - (b) invoice(s) or statement(s) attached hereto dated.....
 and amounting to .....  
 is/are on the basis notified by Customs and Excise in their letter numbered.....  
 .....and dated .....;
- 3. The total value of the goods on that basis is \$.....;
- 4. The terms and conditions of trading between the importer and the supplier have not changed since the existing basis of value was notified by Customs and Excise in their letter referred to in clause 2 above.
- 5. The information supplied to Customs and Excise to enable them to arrive at that basis correctly represented and still represents the facts.

.....  
 (Date) (Signature)

**\*Any alternative or words in italics which do not apply should be deleted. Unless all deletions are initialled by the signatory the certificate will not be accepted.**

**NOTES**

- Declarations may be made by
- (a) the actual importer if an individual;
  - (b) a partner in the case of a partnership;
  - (c) a director or the secretary in the case of an incorporated company;
  - (d) any employee duly authorised in writing by one of the afore-mentioned persons.

FORM. C No. 78

No.....

The Comptroller of Customs and Excise

I.....  
*(name of signatory—forename and surname in full)*

of .....  
*(Status of signatory) (name of importer)*

hereby authorise.....  
*(full name and status of person authorised)*

to complete Forms C. 75, 76 or 77 on my/our behalf.

.....  
 (Date) (Signature)

Signature of person authorised.....

N.B.—(1) This form will be accepted only if signed by one of the following:—  
 (a) the actual importer if an individual;  
 (b) a partner in the case of a partnership;  
 (c) a director or the secretary in the case of an incorporated company.

- (2) Authorised persons must be an employee of the importing firm *not* an agent or broker who is not also an employee of the importer.

Dated this 8th day of June, 1972.

C. L. WILLIAMS  
*for Comptroller of Customs and Excise*