Second Session Fourth Parliament Republic of Trinidad and Tobago

REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 9 of 1993

[L.S.]

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

[Assented to 15th April, 1993]

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

1. This Act may be cited as the Customs (Amendment) Short title (No. 2) Act, 1993.

Interpretation

2. In this Act the Customs Act is referred to as "the Act".

Section 2 amended

3. Section 2 of the Act is amended in the definition of "entered" by deleting the words "an entry, specification or shipping bill" and substituting the words "an import or export entry".

Section 22 amended

4. Section 22 of the Act is amended in subsection (1) by deleting the words "entry or shipping bill" and substituting the words "import or export entry".

Section 23 amended

5. Section 23 of the Act is amended—

    (*a*) in subsection (3) by inserting after the words "Central Bank" the words "as being in effect on the date on which the first—

        (i) Customs Declaration (Import/Export);

        (ii) Deposit Entry;

        (iii) Bill of Sight covered by bond; or

        (iv) entry in any other form prescribed by the Comptroller under section 264,

following importation of goods to which such Customs Declaration (Import/Export), Deposit Entry, Bill of Sight or entry in any other form refers, is submitted to the Comptroller for his approval";

    (*b*) by inserting immediately after subsection (3) the following subsection:

        "   (4) The date of submission referred to in subsection (3) shall not be earlier than the date on which the goods were imported into Trinidad and Tobago.".

Supplementary amended

6. The "Supplementary" appearing after the Eighth Schedule is amended—

    (*a*) under the heading "ENTRY PROCEDURE"—

        (i) in clause 1—

            (A) by deleting the words "purchase tax" and substituting the word "tax";

(B) by deleting the words "a tran-shipment shipping bill" and substituting the words "an entry in respect of goods being tran-shipped";

(ii) in clause 2—

(A) by deleting the words "one hun-dred dollars ($100.00)" and substituting the words "one thousand dollars ($1,000.00)";

(B) by deleting the words "C.76 or C.77" and substituting the words "or C76";

(C) by deleting clause 4 and substi-tuting the following clause:

" 4. Forms to be used: Different entry forms are prescribed for use in different circumstances, and the appropriate form depends on the nature of the transaction. The forms commonly used are—

(*a*) Customs Declaration (Import/Export) C82

(*b*) Bill of Sight (covered by Bond). . .C86

(*c*) Deposit Entry. C23

(*d*) Shipping Bill for Local Produce (Aircraft Bunkers)...C32";

(*b*) in clause 5 by deleting the words "Entries should be made up in triplicate at least, with supporting documents in duplicate." and substituting the words "Entries should be made up with supporting documents in as many copies as may be required by the Comptroller.";

(c) by deleting clause 7 and substituting the following clause:

"7. Particulars to be given on entries include—

    (a) importer and consignor: The name of the importer and the consignor must be stated on the entry. "Importer" includes any owner or other person possessed of, or beneficially interested in the goods at any time between their importation and their clearance from Customs charge, and any person who signs any document relating to any imported goods required by the Customs laws to be signed by the importer;

    (b) exporter and consignee: The name of the exporter must be stated on the entry. "Exporter" includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Trinidad and Tobago or supplied for use as aircraft's or ship's stores in accordance with section 160, and also the owner or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as such aircraft's or ship's stores;

    (c) declarant: Where a Customs Broker or Customs Clerk is employed to act as the declarant

for the importer/exporter, the name and declarant's number of such Customs Broker or Customs Clerk must be shown on the entry;

(*d*) date of importation: This is the date on which the ship arrived in the waters of Trinidad and Tobago. In the case of an aircraft, it is the date on which the aircraft landed in the country;

(*e*) rotation number: All reports of ships and aircraft are numbered in numerical sequence at their reporting station;

(*f*) description of goods: Goods must be described in such a manner as to show their precise nature and in sufficient detail to enable them to be classified for tariff purposes;

(*g*) rate of exchange: The rate of exchange is that which is applicable on the date of first submission of the entry after the importation of the goods;

(*h*) regime: This is the code indicating the type of transaction to which the entry relates, e.g. import, export, warehousing, etc.;

(*i*) Customs Procedure Code (C.P.C.): This identifies the procedure to be applied to the goods.";

(*d*) by deleting clause 8;

(*e*) by deleting the table heading "UNITS OF QUANTITY USED IN THE TRADE LIST

AND UNIT CODE NUMBERS" and all the columns appearing thereunder and substituting the following heading and columns:

"UNITS OF QUANTITY USED IN THE TRADE LIST AND UNIT CODE NUMBERS

Unit	Abbreviation	Code No.
Number of Articles	nar.	01
Number of Pairs	npr.	02
Litre	ltr.	09
Litre of Alcohol	lcl.	19
Kilowatt Hour	kwh.	21
Kilogram	kgm.	41
Hundred Containers	cct.	44
Thousand Matches	mtc.	45
Thousand Shingles	msh.	51
Metre	mtr.	46
Square Metre	mtk.	47
Cubic Metre	mtq.	48
Metric Carats	ctm.	49

The unit of quantity to be used for each item in the Customs Tariff and Trade Classification is shown opposite the classification of the item. The code number for each unit used must be inserted on the Customs documents.

The abbreviations for each unit name are shown in the column above and must be written or printed in lower case; no other form of abbreviation for unit names should be used on the Customs documents.";

(*f*) by deleting the table headed "RECOGNISED DESIGNATIONS AND CODE NUMBERS OF COUNTRIES" and substituting the following table:

"RECOGNISED DESIGNATIONS AND ALPHA CODES FOR COUNTRIES

NOTES:

1. The Alpha Code of the country as well as the name of the country must be shown on the Customs documents.
2. The currency code, where applicable, must also be shown on the Customs documents.
3. If a country or currency code is not mentioned on this list, the name only should be shown on the document.

Country	Code	Currency Code
A		
Afghanistan	AF	AFA
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	ESP/FRF
Angola	AO	AOK
Anguilla	AI	XCD
Antarctica	AQ	
Antigua and Barbuda	AG	XCD
Argentina	AR	ARA
Armenia	AM	SUR
Aruba	AW	AWG
Australia	AU	AUD
Austria	AT	ATS
Azerbaijan	AZ	SUR

Country	Code	Currency Code

B

Country	Code	Currency Code
Bahamas	BS	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belarus	BY	SUR
Belgium	BE	BEF
Belize	BZ	BZD
Benin	BJ	XOF
Bermuda	BM	BMD
Bhutan	BT	INR/BTN
Bolivia	BO	BOB
Botswana	BW	BWP
Bouvet Island	BV	NOK
Brazil	BR	BRN
British Indian Ocean Territory ...	IO	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGL
Burkina Faso	BF	XOF
Burma (*See* Myanmar)		
Burundi	BI	BIF

C

Country	Code	Currency Code
Cambodia	KH	KHR
Cameroon	CM	XAF
Canada	CA	CAD
Cape Verde	CV	CVE
Cayman Islands	KY	KYD
Central African Republic	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling Islands)	CC	AUD
Colombia	CO	COP

Country	Code	Currency Code

C

Country	Code	Currency Code
Comoros	KM	KMF
Congo	CG	XAF
Cook Islands	CK	NZD
Costa Rica	CR	CRC
Cuba	CU	CUP
Cyprus	CY	CYP
Czechoslovakia	CS	CSK

D

Country	Code	Currency Code
Denmark	DK	DKK
Djibouti	DJ	DJF
Dominica	DM	XCD
Dominican Republic	DO	DOP

E

Country	Code	Currency Code
East Timor	TP	TPE
Ecuador	EC	ECS
Egypt	EG	EGP
El Salvador	SV	SVC
Equatorial Guinea	GQ	XAF
Estonia	EE	SUR
Ethiopia	ET	ETB

F

Country	Code	Currency Code
Faroe Islands	FO	DKK
Falkland Islands (Malvinas)	FK	FKP
Fiji	FJ	FJD
Finland	FI	FIM
France	FR	FRF
French Guiana	GF	FRF
French Polynesia	PF	XPF
French Southern Territories ...	TF	FRF

G

Country	Code	Currency Code
Gabon	GA	XAF
Gambia	GM	GMD

Country	Code	Currency Code

G

Country	Code	Currency Code
Georgia	GE	SUR
Germany	DE	DEM
Ghana	GH	GHC
Gibraltar	GI	GIP
Greece	GR	GRD
Greenland	GL	DKK
Grenada	GD	XCD
Guadeloupe	GP	FRF
Guam	GU	USD
Guatemala	GT	GTQ
Guinea	GN	GNF
Guinea-Bissau	GW	GWP
Guyana	GY	GYD

H

Country	Code	Currency Code
Haiti	HT	HTG/USD
Heard and McDonald Islands ...	HM	AUD
Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUF

I

Country	Code	Currency Code
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDR
Iran (Islamic Republic of)	IR	IRR
Iraq	IQ	IQD
Ireland (Eire)	IE	IEP
Isle of Man	IM	GBP
Israel	IL	ILS
Italy	IT	ITL
Ivory Coast	CI	XOF

Country	Code	Currency Code
J		
Jamaica	JM	JMD
Japan	JP	JPY
Johnston Island...	JT	
Jordan	JO	JOD
K		
Kazakhstan	KZ	SUR
Kenya	KE	KES
Kiribati	KI	AUD
Korea, Dem. People's Republic of ...	KP	KPW
Korea, Republic of	KR	KRW
Kuwait	KW	KWD
Kyrgyzstan	KG	SUR
L		
Lao People's Democratic Republic (Laos)	LA	LAK
Latvia	LV	SUR
Lebanon	LB	LBP
Lesotho	LS	ZAR/LSL
Liberia	LR	LRD
Libyan Arab Jamahiriya (Libya) ...	LY	LYD
Liechtenstein	LI	CHF
Lithuania	LT	SUR
Luxembourg	LU	LUF
M		
Macau	MO	MOP
Madagascar	MG	MGF
Malawi	MW	MWK
Malaysia	MY	MYR
Maldives	MV	MVR
Mali	ML	XOF
Malta	MT	MTL
Marshall Islands	MH	USD

Country	*Code*	*Currency Code*
Martinique	MQ	FRF
Mauritania	MR	MRO
Mauritius	MU	MUR
Mexico	MX	MXP
Micronesia, Fed. States of	FM	USD
Midway Island	MI	USD
Monaco	MC	FRF
Mongolia	MN	MNT
Montserrat	MS	XCD
Morocco	MA	MAD
Mozambique	MZ	MZM
Myanmar	MM	MMK

N

Namibia	NA	ZAR
Nauru	NR	AUD
Nepal	NP	NPR
Netherlands	NL	NLG
Netherlands Antilles	AN	ANG
Neutral Zone	NT	SAR/KWD
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIC
Niger	NE	XOF
Nigeria	NG	NGN
Niue	NU	NZD
Norfolk Island	NF	AUD
Northern Mariana Islands	MP	USD
Norway	NO	NOK

O

Oman	OM	OMR

P

Pakistan	PK	PKR
Palau	PW	USD
Panama	PA	PAB/USD

Country	Code	Currency Code
Papua New Guinea	PG	PGK
Paraguay	PY	PYG
Peru	PE	PEI
Philippines	PH	PHP
Pitcairn	PN	NZD
Poland	PL	PLZ
Portugal	PT	PTE
Puerto Rico	PR	USD

Q

Qatar	QA	QAR

R

Republic of Moldova	MD	SUR
Reunion	RE	FRF
Romania	RO	ROL
Russian Federation	RU	SUR
Rwanda	RW	RWF

S

St. Helena	SH	SHP
St. Christopher (St. Kitts) and Nevis	KN	XCD
Saint Lucia	LC	XCD
St. Pierre et Miquelon	PM	FRF
Saint Vincent and the Grenadines	VC	XCD
Samoa	WS	WST
San Marino	SM	ITL
Sao Tome and Principe	ST	STD
Saudi Arabia	SA	SAR
Senegal	SN	XOF
Seychelles	SC	SCR
Sierre Leone	SL	SLL
Singapore	SG	SGD
Solomon Islands...	SB	SBD
Somalia	SO	SOS

Country	Code	Currency Code
South Africa	ZA	ZAR
Spain	ES	ESP
Sri Lanka	LK	LKR
Sudan	SD	SDP
Suriname	SR	SRG
Svalbard and Jan Mayen Islands ...	SJ	NOK
Swaziland	SZ	SZL
Sweden	SE	SEK
Switzerland	CH	CHF
Syrian Arab Republic	SY	SYP

T

Country	Code	Currency Code
Taiwan Province of China	TW	TWD
Tajikistan	TJ	SUR
Tanzania (United Republic of) ...	TZ	TZS
Thailand	TH	THB
Togo	TG	XOF
Tokelau	TK	NZD
Tonga	TO	TOP
Trinidad and Tobago	TT	TTD
Tunisia	TN	TND
Turkey	TR	TRL
Turkmenistan	TM	SUR
Turks and Caicos Islands	TC	USD
Tuvalu	TV	AUD

U

Country	Code	Currency Code
Uganda	UG	UGS
Ukraine (The)	UA	SUR
United Arab Emirates	AE	AED
United Kingdom...	GB	GBP
United States	US	USD
United States Minor Outlying Islands	UM	USD
Uruguay	UY	UYP
Uzbekistan	UZ	SUR

Country	Code	Currency Code
V		
Vanuatu	VU	VUV
Vatican City State (Holy See) ...	VA	ITL
Venezuela	VE	VEB
Viet Nam	VN	VND
Virgin Islands (British)...	VG	USD
Virgin Islands (U.S.)	VI	USD
W		
Wake Island	WK	USD
Wallis and Futuna Islands	WF	XPF
Western Sahara...	EH	ESP/MAD
Y		
Yemen	YE	YER
Yugoslavia	YU	YUD
Z		
Zaire	ZR	ZRZ
Zambia	ZM	ZMK
Zimbabwe	ZW	ZWD".

Passed in the House of Representatives this 19th day of March, 1993.

N. COX
Acting Clerk of the House

Passed in the Senate this 30th day of March, 1993.

R. CUMBERBATCH
Acting Clerk of the Senate