LEGAL NOTICE NO. 852

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE MINISTER UNDER SECTION 8A(1) OF THE CUSTOMS ACT

THE COMMON EXTERNAL TARIFF (SUSPENSION) (NO. 5) ORDER, 2026

1. This Order may be cited as the Common External Tariff (Suspension) (No. 5) Order, 2026. Citation

2. In this Order— Interpretation Chap. 78:01

"Ex" is used in relation to an item number under a heading listed in the First Column of the First Schedule to the Customs Act, that item number shall refer only to the corresponding goods described in the Second Column; and

"vaping refills" means e-liquids, cartridges, pods and other refills for electronic cigarettes and similar personal electric vaporising devices.

3. The rates of duty set out in the First Schedule to the Customs Act, in relation to the goods carrying the headings and descriptions listed below in the First and Second Columns respectively, are suspended for the period specified in the Third Column— Suspension of duty in the First Schedule Chap. 78:01

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Period*
24.04	**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**	
	- Products intended for inhalation without combustion:	
Ex 2404.11.00	Vaping Refills	20th November 2026 to 30th June 2027
Ex 2404.12.00	Vaping Refills	do.
Ex 2404.19.00	Vaping Refills	do.

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Period*
85.43	**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	
8543.40.00	Electronic Cigarettes and similar personal electric vaporising devices	do.

Commencement

4. This Order comes into effect on the 20th day of November, 2026.

Dated this 16th day of November, 2026.

D. TANCOO
Minister of Finance

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