LEGAL NOTICE NO. 853

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 8A(2) OF THE CUSTOMS ACT

THE COMMON EXTERNAL TARIFF (VARIATION OF DUTY) (NO. 5) ORDER, 2026

1. This Order may be cited as the Common External Tariff (Variation of Duty) (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 varied to the amount specified in the Third Column for the period specified in the Fourth Column— Variation of duty in the First Schedule Chap. 78:01

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Varied Rate of Duty*	FOURTH 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	20%	20th November 2026 to 30th June 2027
Ex 2404.12.00	Vaping Refills	20%	do.
Ex 2404.19.00	Vaping Refills	20%	do.

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Varied Rate of Duty*	FOURTH 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	20%	do.

Commencement

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

Dated this 16th day of November, 2026.

C. HEMLEE
Secretary to Cabinet

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