

CUSTOMS AND EXCISE **PUBLIC NOTICE**

CATEGORIES OF INVOICES THAT MUST BE APPROVED BY VALUATION

The guidelines outlined below should be used in determining whether an invoice is required to be vetted by the Valuation Section before lodgement or further processing. The use of these guidelines will greatly aid the Department in providing a more efficient and timely service to importers.

The categories of invoices that require valuation approval at all times are as follows:-

1. Motor vehicles and motor vehicle parts and accessories
2. Boats and boat engines
3. Goods consigned from Panama, China, Curaçao, St. Maarten
4. Goods bought in auction sale, close-out sale, used or damaged goods bought for commercial purpose.
5. Goods imported in the weekly CARICOM trade from Trinidad
6. Goods imported in commercial consignments and declared as having no commercial value or a value for customs purpose.
7. Invoices with incorrect unit prices or extended/total amounts
8. Any other invoice(s) requested by the Valuation Section..

Please note however that a **Supervisor** may refer **any** invoice produced at the point of lodgment or delivery of the goods for Valuation approval. In this case, priority will be given to these invoices by the Valuation Section.

Invoices for consignments belonging to Central Government or government projects are not required to be submitted or referred to the Valuation Section.

All are asked to take note and be guided accordingly.



BY ORDER OF THE COMPTROLLER OF CUSTOMS & EXCISE