

CUSTOMS BROKERS AND CUSTOMS CLERKS ACT

CHAPTER 78:03

Act
49 of 1970

Current Authorised Pages

<i>Pages</i>	<i>Authorised</i>
<i>(inclusive)</i>	<i>by L.R.O.</i>
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UPDATED TO DECEMBER 31ST 2007

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Note on Correction Orders

The following correction Orders have been issued—(LN 10/1983) relating to section 13 and (LN 30/1983) relating to sections 3, 16, 18.

Note on Adaptation

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by LN 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

CHAPTER 78:03

**CUSTOMS BROKERS AND CUSTOMS
CLERKS ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
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3. Establishment and constitution of Board.
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18. Regulations.

CHAPTER 78:03

**CUSTOMS BROKERS AND CUSTOMS
CLERKS ACT**

49 of 1970. **An Act relating to the qualifications and control of customs
brokers and customs clerks.**

Commencement.
14/1971. [28TH JANUARY 1971]

Short title. **1.** This Act may be cited as the Customs Brokers and Customs
Clerks Act.

Interpretation. **2.** In this Act—
“Board” means the Customs Brokers’ Board established and
constituted by section 3;
“customs broker” means an independent person who undertakes
or holds himself out as willing to undertake for remuneration,
fee or reward to act on behalf of any other person or persons
generally, or who in fact so acts in connection with the
entering and clearing of goods or other transactions under
the customs laws;
“customs clerk” means a person not being a customs broker, who
being the employee of some other person acts on behalf of
that other person in connection with the entering or clearing
of goods or other transactions under the customs laws;
“licence” means a licence issued under this Act;
the expressions “Comptroller”, “customs laws”, and “department
of Customs and Excise” have the meanings respectively
assigned to them by the Customs Act.

Ch. 78:01.

Establishment
and constitution
of Board.
[30/1983]. **3.** (1) There is hereby established the Customs Brokers’
Board, hereinafter called “the Board”, which shall consist of the
Comptroller and six other members appointed by the Minister
as follows:

- (a) three persons nominated by the Minister and
drawn respectively from—
 - (i) the department of Customs and Excise;

- (ii) the Federated Chambers of Industry and Commerce; and
- (iii) the Shipping Association;
- (b) three members of the Customs Clerks' and Customs Brokers' Association nominated by that association.

(2) The Comptroller shall be *ex officio* Chairman of the Board.

(3) The Minister may at any time and without assigning any reason therefor cancel any appointment made under subsection (1).

(4) The Comptroller shall assign a member of the staff of the Department of Customs and Excise to perform the duties of Secretary of the Board.

(5) A member of the Board other than the Comptroller, shall hold office for a term of two years but shall be eligible for reappointment.

(6) Where a member of the Board is absent from Trinidad and Tobago or is prevented by illness or any other cause from exercising his functions as a member of the Board, the Minister may appoint another person, nominated by the Minister or the Customs Clerks' and Customs Brokers' Association, as the case may be, to act in the place of such member during the period of his absence or incapacity.

(7) The names of all members of the Board as first constituted and every change in membership thereof shall be published in the *Gazette*.

(8) If at any meeting of the Board the Chairman is absent, the members present shall elect one of their number to be Chairman for that meeting.

(9) Four members of the Board shall constitute a quorum at any meeting, and the decision of the majority present shall be the decision of the Board.

(10) In the event of an equality of votes at any meeting, the member presiding at that meeting shall in addition to his original vote, have a casting vote.

Functions of the Board.

4. The functions of the Board shall be to promote high standards of efficiency and integrity in the conduct of persons performing the duties of customs brokers and customs clerks and to ensure the maintenance of such standards by determining the competence and fitness of such persons and by licensing those who attain the standards set by the Board.

Meetings.

5. (1) The Chairman may summon a meeting of the Board at any time.

(2) The Chairman shall, within seven days of the receipt by him of a written requisition for that purpose signed by any two members convene a special meeting of the Board.

(3) Except with the permission of the Chairman all meetings shall be convened on notice of not less than two clear days.

Licence required to carry on business as customs brokers, etc. Ch. 78:01.

6. (1) Notwithstanding section 238 of the Customs Act but subject to section 14 of this Act no person may —

- (a) carry on business as or style himself a customs broker unless he is the holder of a licence hereinafter called a “customs broker’s licence” issued by the Board under section 8; or
- (b) be employed as or style himself a customs clerk unless he is the holder of a licence hereafter called a “customs clerk’s licence”, issued by the Board under section 8.

(2) A person who contravenes subsection (1) is liable on summary conviction to a fine of one thousand dollars.

(3) Application for a customs broker’s licence or a customs clerk’s licence shall be made to the Board on the prescribed form.

7. The Board shall by examinations and such other means as it may think necessary satisfy itself as to the competence and fitness of any applicant.

Board to hold examinations.

8. The Board may issue a licence to any applicant who—
- (a) has attained the age of twenty-one years;
 - (b) is not suffering any mental or physical incapacity; and
 - (c) has satisfied the Board as to his competence and fitness under section 7 or section 14.

Board to issue licence.

9. Where the holder of a customs clerk's licence applies to the Board for a customs broker's licence the Board may on the written recommendation of the Customs Clerks' and Customs Brokers' Association and payment of the prescribed fee and on his establishment of a personal bond in the sum of five thousand dollars issue to him a customs broker's licence.

Application of customs clerk for customs broker's licence.

10. (1) A licence granted under this Act shall expire on the 31st December, in each year, but may be renewed on application and payment of the prescribed fee to the Board, but such application and payment for renewal shall not be made earlier than twenty-one days before the date of the expiry of the licence.

Conditions of licences.

(2) Every holder of a customs broker's licence shall deliver to the Board a bond in the sum of five thousand dollars with one or more sureties as may be approved by the Board and in accordance with section 267 of the Customs Act for the faithful and incorrupt performances of his duties under the Customs Act and Regulations made thereunder.

Ch. 78:01.

(3) A holder of a customs clerk's licence who for reward assists any person other than his employer in connection with the entering or clearing of goods or other transactions under the customs laws is liable on summary conviction to a fine of five hundred dollars.

(4) The Board shall cause to be published annually in the *Gazette* a notice containing the names of the holders of licences granted under this Act.

Fees to be paid
into fund.

11. All fees paid to the Board under this Act shall be paid into a fund and be applied by the Board towards defraying expenses incurred in carrying out the provisions of this Act.

Registration of
customs clerk.

12. (1) Every employer shall register with the Board every employee who holds a customs clerk's licence and who is employed by him to enter or clear goods or to effect other transactions under the customs laws.

(2) An employer who fails to comply with subsection (1) is liable on summary conviction to a fine of two hundred dollars.

Revocation or
refusal of
licences.
[10/1983].

13. (1) The Board may revoke or refuse to renew a licence issued to any person under this Act if after holding an enquiry at which such person has been given an opportunity of being present and of being heard, the Board is satisfied that such person by reason of—

- (a) mental or physical incapacity; or
- (b) having been convicted of an offence involving misconduct in the performance of his duties as a customs clerk, or fraud or corruption,

is unfit to carry on business as a customs broker or be employed as a customs clerk.

(2) The Board shall notify every person of the revocation of or refusal to renew his licence and shall in the notification state the reasons therefor.

(3) Any person, whose licence has been revoked or the renewal whereof has been refused, may, within twenty-one days of the receipt of a notification to that effect, appeal against such revocation or refusal to the Minister whose decision thereon shall be final.

(4) Where the Board revokes, or refuses to renew a licence under this section, then, if no appeal against the revocation or refusal to renew has been made within the time limited under subsection (3), or if such an appeal has been made but has been

disallowed, notice of the revocation or refusal to renew shall be published in the *Gazette*.

14. (1) Where at the commencement of this Act a person has for a period of not less than five years been carrying on business as a customs broker or been employed as a customs clerk, that person may continue to act as such for a period not exceeding three months and shall within that period apply for the appropriate licence without being required to take the examination referred to in section 7, and the Board if satisfied as to his competence and fitness shall issue the appropriate licence on payment of the prescribed fee.

Issue of certificate and licence to persons acting as customs brokers and customs clerks at commencement of Act.

(2) Where at the commencement of this Act a person has for a period of less than five years been carrying on business as a customs broker or been employed as a customs clerk, that person may continue to act as such but shall within three years of the commencement of this Act apply for and be issued the appropriate licence on satisfying the Board as to his competence and fitness in accordance with section 7 and section 8(a) and (b) and paying the prescribed fee.

15. A customs broker who charges or attempts to charge for his services any fee other than as prescribed in the Regulations made under this Act is liable on summary conviction to a fine of one thousand dollars and every contract whereby he charges or attempts to charge such fee shall be void.

Customs broker who charges fee other than as prescribed guilty of an offence.

16. The Minister may by Order limit the number of persons who may be licensed as customs brokers and the Board shall govern itself accordingly.

Limitation on number of brokers. [10/1983].

17. The Board may, subject to the approval of the Minister signified in writing, mitigate or remit any penalty at any time prior to the commencement of proceedings in any Court, against any person for an offence under this Act.

Board may remit penalties.

18. The Board may with the approval of the Minister make Regulations generally for giving effect to the provisions of this

Regulations. [10/1983].

Act, and for prescribing all things required to be prescribed and in particular such Regulations may relate to—

- (a) the nature, scope and conduct of examinations referred to in section 7 and the fees payable for such examinations;
- (b) the establishment and supervision of an apprenticeship scheme for the training of persons desirous of becoming customs brokers or customs clerks.

SUBSIDIARY LEGISLATION

**CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation.
2. Application for licence.
3. Secretary to post notice of application at Customs House.
4. Chief Preventive Officer to comment on application.
5. Examinations.
6. Candidates to have experience in customs brokers or customs clerks duties.
7. Customs clerks' licences—Grades.
8. Customs brokers' licences.
9. Licence fees.
10. Conduct of business.
11. Customs broker and customs clerk to furnish evidence of payments.
12. Customs broker and customs clerk to advise client of non-compliance with customs laws.
13. Employers to submit record of customs clerks to Board.
14. Customs brokers fees.
15. Apprentices to be registered with Board.
16. Restriction on functions of apprentices.
17. Apprentices to be under supervision.

FIRST SCHEDULE.

SECOND SCHEDULE.

[199/1973
224/1990].

**CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

made under section 18

Citation.

1. These Regulations may be cited as the Customs Brokers and Customs Clerks Regulations.

Application
for licence.
[224/1990].

2. (1) Application for a customs broker's or a customs clerk's licence shall be forwarded in duplicate to the Secretary of the Board (hereinafter referred to as "the Secretary") in the form set out as Form 1 in the First Schedule together with an application fee of twenty dollars and the birth certificate of the applicant.

Form 1.
First Schedule.

(2) In every case where an applicant is required to satisfy the Board as to his fitness and competence by means of an examination held under section 7 of the Act, his application shall reach the Secretary not later than thirty days before the examination.

Secretary to post
notice of
application at
Customs House.

3. (1) The Secretary shall post a notice at the Customs House of each application received by him.

(2) The notice mentioned in subregulation (1) shall remain posted for a period of not less than fourteen days and shall state the name and address of the applicant, the type of licence being applied for and shall invite comments regarding the advisability of issuing the licence.

Chief Preventive
Officer to
comment on
application.

4. The Chief Preventive Officer shall comment on each application of which a copy has been sent to him for the purpose. His comments shall be forwarded to the Board through the Secretary.

Examinations.

5. (1) In April and October each year the Board shall hold examinations in matters relating to customs laws and procedures and other related subjects.

(2) The Board shall notify each candidate of the date, time and place of the examination.

6. An applicant for a licence may not be accepted as a candidate for an examination unless he first satisfies the Board that he has not less than three months experience of the duties of a customs broker or a customs clerk, as the case may be.

Candidates to have experience in customs brokers or customs clerks duties.

7. (1) Customs clerks' licences shall be in the form set out as Form 2 in the First Schedule and issued in the following grades:

Customs clerks' licences—
Grades
Form 2.
First Schedule.

- (a) Grade I—indicating that the holder has a thorough knowledge of customs and other laws and procedures relating to the entry and shipping of goods;
- (b) Grade II—indicating that in addition to the matters set out in paragraph (a), the holder is competent in the preparation and processing of all bills and other documents for shipping and entering goods;
- (c) Grade III—indicating that in addition to the matters set out in paragraphs (a) and (b), the holder is competent in all matters relating to the importation and exportation of goods;
- (d) Boarding—indicating that the holder has a thorough knowledge of the laws and procedures relating to the boarding of ships and aircraft and is competent in the preparation of transshipment shipping bills and entries for ship's stores.

(2) Renewal of a customs clerk licence shall be in the form set out as Form 3 in the First Schedule.

Form 3.
First Schedule.

8. (1) Customs brokers' licences shall be in the form set out as Form 4 in the First Schedule.

Customs brokers' licences.
Form 4.
First Schedule.

(2) Renewal of a customs broker's licence shall be in the form set out as Form 5 in the First Schedule.

Form 5.
First Schedule.

9. (1) In the case of a customs clerk's licence there shall be paid to the Board a fee of fifty dollars upon issue and thereafter a renewal fee of fifty dollars.

Licence fees.
[224/1990].

(2) In the case of a customs broker's licence there shall be paid to the Board a fee of one hundred dollars upon issue and thereafter a renewal fee of one hundred dollars.

Conduct of
business.

10. (1) Every customs broker and every employer of a customs clerk shall—

- (a) establish and maintain a registered office;
- (b) keep adequate records of all transactions pertaining to his import and export undertakings and of all customs warrants passed by him; and
- (c) retain copies of all correspondence, bills, accounts, statements and other papers relating to his customs and excise business.

(2) All records and papers described in subregulation (1) shall be retained and preserved by every customs broker or the employer of a customs clerk for a period of three years. Such records and papers shall be available at any time for examination by the Board or by any person duly authorised by the Board.

Customs broker
and customs
clerk to furnish
evidence of
payments.

11. Every customs broker and customs clerk shall furnish to his client or employer in respect of the client's or employer's importation or exportation evidence of all payments made.

Customs broker
and customs
clerk to advise
client of non-
compliance with
customs laws.

12. Every customs broker or customs clerk who knows or has reason to believe that his client or employer has failed to comply with a provision of the laws relating to customs and excise or other related matters, shall promptly advise his client or employer of his non-compliance and should the client or employer continue his non-compliance, the customs broker or customs clerk shall thereupon report the facts to the Comptroller of Customs and Excise.

Employers to
submit record
of customs
clerks to Board.
Form 6.
First Schedule.

13. For the purpose of registration in accordance with section 12 of the Act, employers of customs clerks shall submit to the Board in duplicate a record of the customs clerks in their employment in the form set out as Form 6 in the First Schedule.

14. The fees and charges set out in the Second Schedule shall be subject to review by the Minister from time to time at the request of the Board.

Customs
brokers fees.
Second
Schedule.

15. (1) Where a customs broker recruits an apprentice or where an employer of customs clerks employs any person to be trained as a customs clerk, he shall register with the Board the names of such apprentice or trainee within seven days of the date of such recruitment or the commencement of such employment, as the case may be.

Apprentices to
be registered
with Board.
[224/1990].

(2) There shall be paid to the Board on the day of registration, a fee of twenty dollars and thereafter a fee of twenty dollars on the anniversary date thereof in each year during the period of apprenticeship or employment of the person registered.

16. A person registered with the Board under regulation 15 may not sign customs warrants but may transact other business at customs for and on behalf of the person to whom he is apprenticed and by whom he is employed and such person shall be held liable for the acts or omissions of the apprentice or trainee acting within the scope of his apprenticeship or employment.

Restriction on
functions of
apprentices.

17. Apprentices and trainees shall undergo a course of training and shall be under competent supervision to enable them to qualify for a customs broker's or customs clerk's licence within a period of three years of the date of their recruitment or employment.

Apprentices to
be under
supervision.

FIRST SCHEDULE

FORM 1

Regulation 2.
[224/1990].

**THE CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

**APPLICATIONS FOR A CUSTOMS
BROKER'S/CLERK'S LICENCE**

Secretary, Customs Brokers' Board,
Port-of-Spain.

I
(Surname) (Given Names)
of
(Residential Address)

hereby apply to be examined in accordance with the Customs Brokers and Customs Clerks Act.

I hereby declare that—

- (1) I am not less than 21 years of age.
- (2) I am a resident of Trinidad and Tobago.
- *(3) I have/have not been convicted of an indictable offence. (If applicant has been convicted of an indictable offence, state details below).

.....
.....
.....
.....

Date of Birth (Certified copy of Birth Certificate attached).

Date
(Signature of Applicant)

NOTE: A fee of twenty dollars (\$20.00) must accompany this application.

*Delete whichever is not applicable.

FOR OFFICIAL USE ONLY

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.....
.....
.....

FORM 2

Regulation 7(1).

**THE CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

CUSTOMS CLERK LICENCE

Grade

Licence No.

THIS IS TO CERTIFY THAT

of
has been granted a licence by the Customs Brokers' Board under the Customs Brokers
and Customs Clerks Act to transact business as a Customs Clerk, Grade
in Trinidad and Tobago.

Issued by direction of the Customs Brokers' Board, this

day of, 20.....

.....
Secretary

.....
Member

.....
*Chairman,
Customs Brokers' Board*

Port-of-Spain,
Trinidad and Tobago.

L.R.O. 1/2006

UPDATED TO DECEMBER 31ST 2007

Regulation 7(2).

FORM 3

**THE CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

RENEWAL OF CUSTOMS CLERK LICENCE

No.

THIS IS TO CERTIFY THAT CUSTOMS CLERK LICENCE No.
issued to
of
on 20..... is by direction of the Customs Brokers' Board hereby
renewed for the year ending 31st December 20.....

Date

.....
Secretary, Customs Brokers' Board

Port-of-Spain,
Trinidad and Tobago.

Regulation 8(1).

FORM 4

**THE CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

CUSTOMS BROKER LICENCE

Licence No.

THIS IS TO CERTIFY THAT
of
has been granted a licence by the Customs Brokers' Board under the Customs Brokers
and Customs Clerks Act to transact business as a Customs Broker in Trinidad and Tobago.
Issued by direction of the Customs Brokers' Board, this
day of 20.....

.....
Secretary

.....
Member

.....
*Chairman,
Customs Brokers' Board*

Port-of-Spain,
Trinidad and Tobago.

FORM 5

Regulation 8(2).

**THE CUSTOMS BROKERS AND CUSTOMS CLERKS
REGULATIONS**

RENEWAL OF CUSTOMS BROKER LICENCE

.....

THIS IS TO CERTIFY THAT CUSTOMS BROKER LICENCE No.

issued to

of

on 20..... is by direction of the Customs Brokers' Board hereby
renewed for the year ending 31st December 20.....

Date
.....
Secretary, Customs Brokers' Board

Regulation 13.

FORM 6

THE CUSTOMS BROKERS AND CUSTOMS CLERKS REGULATIONS

RECORD OF CUSTOMS CLERKS

File No. Date

CUSTOMS BROKERS' BOARD

The following customs clerks are employed by my firm Messrs.
of.....

Signature:

<i>Name of Licensee</i>	<i>Specimen Signature</i>	<i>Type of Licence</i>	<i>Licence Number and Date</i>	<i>Date of Letter of Authorisation</i>
.....				
.....				
.....				
.....				
.....				
.....				
.....				

SECOND SCHEDULE

Regulation 14.

CUSTOMS BROKERS' FEES

RATES FOR EACH IMPORT ENTRY

CATEGORY I—FOOD

(a) Inputs for manufacturing and packaging (except controlled food items)—

For the first \$15,000 c.i.f. value ...	2% of the c.i.f. value
For the next \$10,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$100,000 c.i.f. value	1% of the c.i.f. value
For the next \$125,000 c.i.f. value	¾% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

Provided that where such inputs are warehoused on first importation, each subsequent withdrawal shall attract a fee of \$40.00 only.

(b) Controlled food items—

For the first \$50,000 c.i.f. value ...	1% of the c.i.f. value
For the next \$75,000 c.i.f. value ...	¾% of the c.i.f. value
For the next \$125,000 c.i.f. value	½% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

Provided that where such controlled food items are warehoused on first importation such subsequent withdrawal shall attract a fee of \$40.00 only.

(c) Non-controlled food items—

For the first \$15,000 c.i.f. value ...	2% of the c.i.f. value
For the next \$10,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$100,000 c.i.f. value	1% of the c.i.f. value
For the next \$125,000 c.i.f. value	¾% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

CATEGORY II—OTHER CONTROLLED ITEMS

Rates to be fixed when items are Gazetted.

CATEGORY III—ALL OTHER GOODS

For the first \$25,000 c.i.f. value ...	2% of the c.i.f. value
For the next \$100,000 c.i.f. value ...	1½% of the c.i.f. value
For the next \$125,000 c.i.f. value ...	1% of the c.i.f. value

plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.

CATEGORY IV—GOODS ON ONE ENTRY EXCEEDING \$250,000 C.I.F. VALUE

The first \$250,000 c.i.f. value subject to the respective sliding rates above and the remaining value by negotiation between importer and broker.

CATEGORY V—GOODS CLEARED EX-WAREHOUSE

With the exception of CATEGORY I—FOOD—(a) and (b) the rates shall be in accordance with the respective category into which the goods fall.

CATEGORY VI—MOTOR VEHICLES

(a) Assembled motor vehicles	...	\$30.00 per unit
(b) C.K.D. motor vehicles	...	\$25.00 per unit

CATEGORY VII—LIVE ANIMALS

(a) Race horses	...	\$40.00 per head
(b) Ordinary horses, asses, mules, cattle		\$15.00 per head
(c) Animals, all other	...	\$5.00 per head

Provided that in addition to the rates above all animals subject to quarantine shall be surcharged \$15.00 for the first animal plus \$5.00 for each additional animal.

CATEGORY VIII—PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects admitted

as such by the Comptroller of

Customs and Excise	...	\$10.00 per warrant plus \$45.00 for each container of 400 cu. ft. and over.
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CATEGORY IX—POSTAL PACKAGES

Parcel Post Cards with an assessed c.i.f. value up to \$100.00 the rate shall be \$5.00 per Parcel Post Card. (Where import entries are to be prepared a standing charge of \$10.00 plus rates as provided under the appropriate CATEGORY above).

CATEGORY X—CERTIFIED ENTRIES

A flat fee of \$30.00 per entry.

CATEGORY XI—BILLS OF SIGHT AND RACKING TRANSACTIONS
(not including Bills of Sight for Personal and Household effects).

A fee of \$25.00 for attendance for examination of cargo plus rates applicable under respective categories above.

CATEGORY XII—ADJUSTMENT ENTRIES

A fee of \$10.00 per warrant.

RATES FOR EXPORTS

CATEGORY I—EXPORTS INCLUDING TRANSHIPMENT CARGO

Rates shall be as follows:

For the first \$25,000 f.o.b. value	2% of f.o.b. value
For the next \$100,000 f.o.b. value	1 $\frac{1}{2}$ % of f.o.b. value
For the next \$125,000 f.o.b. value	1% of f.o.b. value plus \$10.00 per Bill of Lading or Airway Bill plus \$10.00 for documentation.
In the case of goods on one entry exceeding \$250,000 f.o.b. value for the first \$250,000 as above, and as to the excess as agreed between importer and broker.	

CATEGORY II—ASSEMBLED MOTOR VEHICLES

Assembled motor vehicles	...	\$30.00 per unit
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CATEGORY III—LIVE ANIMALS

(a) Racehorses	...	\$40.00 per head
(b) Ordinary horses, asses, mules, cattle	...	\$15.00 per head
(c) Animals, all other	...	\$5.00 per head

CATEGORY IV—PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects	...	\$10.00 per warrant plus \$45.00 for each container of 400 cu. ft. and over.
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CATEGORY V—POSTAL PACKAGES

For all exports the rate shall be \$1.00 per package subject to a minimum charge of \$3.00 per shipment.

Note—Goods entered on one entry and classified under two or more of the above categories shall be charged at the rates applicable to the respective categories.