

LEGAL NOTICE NO. 380

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

ORDER

MADE BY THE MINISTER UNDER SECTION 8 OF THE VALUE ADDED TAX
ACT AND SUBJECT TO NEGATIVE RESOLUTION OF PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
(NO. 2) ORDER, 2025

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) (No. 2) Order, 2025.

2. Schedule 2 of the Value Added Tax Act is amended in item 1(1)— Schedule 2
amended

- (a) by deleting the full stop at the end of paragraph (gggg);
and
- (b) by inserting after paragraph (gggg), the following
paragraphs:

“

- (hhh) table salt;
- (iii) cocoa powder, whether or not containing
added sugar or other sweetening matter;
- (jjj) mauby;
- (kkk) icing sugar;
- (lll) grapefruit juice;
- (mmm) vanilla essence;
- (nnn) soy sauce;
- (ooo) prepared mustard;
- (ppp) guava jams and jellies in retail packages;
- (qqq) fruit, nuts and other edible parts of plants,
otherwise prepared or preserved, whether
or not containing added sugar or other
sweetening matter or spirit, not elsewhere
specified or included, including—
- (i) banana;
- (ii) plantain;
- (iii) breadfruit;
- (iv) sweet potato; and
- (v) cassava chips;

- (rrrr)* coconut water;
- (ssss)* sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal, and prepared mustard including –
 - (i) pepper sauce;
 - (ii) worcestershire sauce;
 - (iii) anchar, kuchela and similar preparations; and
 - (iv) all other similar sauces and preparations;
- (tttt)* other beverages containing cocoa;
- (uuuu)* soya, tofu, gluten and vegetarian meat substitutes in any form, flavoured or unflavoured, otherwise prepared or preserved, whether or not dried or mixed with vegetables for consumption;
- (vvvv)* prepared or preserved cakes and muffins whether or not flavoured;
- (wwww)* locally produced pumpkin, watermelon, cucumber, lettuce and tomatoes.”

Commencement

3. This Order comes into effect on the 17th day of October, 2025.

Dated this 15th day of October, 2025.

D. TANCOO
Minister of Finance