

LEGAL NOTICE No. 488

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. 3) ORDER, 2025

1. This Order may be cited as the Value Added Tax (Amendment to Citation Schedule 2) (No. 3) Order, 2025.

2. This Order comes into effect on 1st January, 2026.

Commencement

3. Schedule 2 of the Value Added Tax Act is amended—

Schedule 2
amended

(a) in item 8(2)(a), by deleting the words “new electric motor vehicle,” and substituting the words “new electric motor vehicle with a C.I.F. value not exceeding four hundred thousand dollars and”;

(b) in item 8(2)(b), by deleting the words “used electric motor vehicle,” and substituting the words “used electric motor vehicle with a C.I.F. value not exceeding four hundred thousand dollars and”;

(c) in items 43(2)(b) and 43(4)(b), by deleting the words “three years” in both places where they occur and substituting in each place the words “eight years”; and

(d) by inserting after item 52, the following item:

“53. The following items contained in the First Schedule to the Customs Act and to be used in the Chap. 78:01 agricultural sector:

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(a) Ex 1212.99.90	Pollen substitutes
(b) Ex 2505.90.00	Sharp sand and bricks (for hydroponics and grow boxes)

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(c) Ex 2703.00.00	Growing media-peat moss, cocoa peat and perlite
(d) Ex 3920.10.90	Plastic mulch
(e) Ex 3921.90.00	High density polythene UV treated
(f) Ex 3921.90.00	Plastic comb foundations
(g) Ex 3924.90.90	Honey buckets and spouts
(h) Ex 3926.90.90	Chocolate making molds
(i) Ex 3926.90.90	Ear tags
(j) Ex 3926.90.90	Freight container farm equipment
(k) Ex 3926.90.90	Net pots
(l) Ex 3926.90.90	Seeding trays, grow bags and plant containers
(m) Ex 6904.10.00	Sharp sand and bricks (for hydroponics and grow boxes)
(n) Ex 8201.10 to Ex 8201.40	Forks, rakes, cutlasses and hoes
(o) Ex 8201.90.00	Tree pruners (telescopic and motorised)
(p) Ex 8206.00.10	Hoof trimmers
(q) Ex 8206.00.90	Debudder irons
(r) Ex 8206.00.90	Dehorning irons
(s) Ex 8206.00.90	Ear tag applicators
(t) Ex 8413.70.00	Submersible pumps
(u) Ex 8413.70.00	Water pumps less than 1.5 horsepower
(v) Ex 8413.81.00	Solar powered water pumps (1.5 horsepower)
(w) Ex 8414.59.00	Tunnel ventilated pens
(x) Ex 8716.20.00	Trailers (licensed), biodigesters

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(y) Ex 8418.10.20	Mobile refrigeration and chilling equipment
(z) Ex 8418.69.00	Contact freezers
(aa) Ex 8419.34.00	Pasteuriser machines, processing equipment, pasteurisers, etc.
(bb) Ex 8419.34.00	Pollen cleaners and dryers
(cc) Ex 8419.34.00	Solar drying units, graders
(dd) Ex 8419.81.00	Cocoa bean roasters
(ee) Ex 8419.89.00	Pasteurisers
(ff) Ex 8419.89.00	Vertical plate freezers and chillers
(gg) Ex 8421.21.00	Filtration systems
(hh) Ex 8421.21.00	Sand filters for drip irrigation
(ii) Ex 8424.49.00	Fertiliser injector systems
(jj) Ex 8424.82.00	Boom sprayers, knapsack sprayers, and mist blowers
(kk) Ex 8424.82.00	Irrigation lines
(ll) Ex 8424.82.00	Subsurface irrigation systems
(mm) Ex 8424.90.90	Automated approved irrigation systems
(nn) Ex 8425.19.00	Harrow winches
(oo) Ex 8428.39.00	Conveyor systems
(pp) Ex 8429.59.00	Tractor attachments specific for agriculture
(qq) Ex 8430.39.00	Other items, drainer plough blankers
(rr) Ex 8432.31.00	Seeds or nursery planters and plant identification tags
(ss) Ex 8432.39.00	Seeders
(tt) Ex 8432.90.00	Motorised aerators

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(uu) Ex 8432.90.90	Merry tillers, hand-held tillers or power-driven tillers
(vv) Ex 8433.20.00	Attachments for two-wheel tractors inclusive of brush cutters, tillers and rotavators
(ww) Ex 8433.20.00	Attachments for wheel motorised brush cutters
(xx) Ex 8433.59.90	Forage choppers specific to livestock
(yy) Ex 8433.59.90	Postharvest equipment
(zz) Ex 8434.10.00	Milking systems and equipment inclusive of bucket milkers, approved milking machines and cooling equipment
(aaa) Ex 8436.80.10	Boardman feeders and nuke boxes
(bbb) Ex 8436.80.10	Foundation press frames
(ccc) Ex 8436.80.10	Hive tools and hive stands
(ddd) Ex 8436.80.90	Artificial insemination kits for bee keeping
(eee) Ex 8436.80.90	Frame feeders
(fff) Ex 8436.80.90	Honey settling tank covers
(ggg) Ex 8436.80.90	Honey settling tanks with thermostat
(hhh) Ex 8438.20.00	Cocoa nib grinders
(iii) Ex 8438.20.00	Conching machines
(jjj) Ex 8438.20.00	Chocolate refiners
(kkk) Ex 8438.20.00	Chocolate melangers
(lll) Ex 8438.20.00	Crackers and winnowers
(mmm) Ex 8467.29.00	Motorised post hole diggers
(nnn) Ex 8479.20.00	Honey extraction and processing equipment

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(ooo) Ex 8479.79.00	Seedling crates, shredders (composing)
(ppp) Ex 8479.89.00	Livestock crush, chute tattoo kits and ink steam cleaners
(qqq) Ex 8509.40.10	Grinding machines
(rrr) Ex 8509.40.20	Commercial grade juicers
(sss) Ex 8510.30.00	Shearing machines, hair clippers and nose rings
(ttt) Ex 8541.43.00	Solar panels for agricultural purposes
(uuu) Ex 8709.19.00	Motorised wheelbarrows
(vvv) Ex 9027.89.00	Soil testing kits
(www) Ex 9405.39.00	Grow lights for agricultural purposes
(xxx) Ex 9406.90.90	Approved pre-fabricated materials and structures".

Made this 24th day of December, 2025.

D. TANCOO
Minister of Finance