

LEGAL NOTICE NO. 157

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

REGULATIONS

MADE BY THE MINISTER UNDER SECTION 47E OF THE  
VALUE ADDED TAX ACT AND TO BE LAID IN PARLIAMENT

THE VALUE ADDED TAX (BOND-PAYMENT REFUND)  
(AMENDMENT) REGULATIONS, 2023

1. This Order may be cited as the Value Added Tax (Bond-Payment Refund) (Amendment) Regulations, 2023. Citation

2. In these Regulations, “the Regulations” means the Value Added Tax (Bond-Payment Refund) Regulations, 2020. Interpretation  
Legal Notice  
No. 68 of 2020

3. Regulation 8 of the Regulations is revoked and the following regulation is substituted: Regulation 8  
revoked and  
substituted

“Rate of  
interest” 8. (1) A bond issued in the year 2020 shall bear  
interest at the rate of three point three per centum  
per annum.

(2) A bond issued in the year 2023 shall bear  
interest at the rate of three point one five per centum  
per annum.”.

Dated this 19th day of May, 2023.

C. IMBERT  
*Minister of Finance*