

LEGAL NOTICE NO. 246

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

ORDER

MADE BY THE MINISTER UNDER SECTION 8(4) OF THE VALUE ADDED TAX ACT AND SUBJECT TO NEGATIVE RESOLUTION OF PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) ORDER, 2024

1. This Order may be cited as the Value Added Tax (Amendment to Citation Schedule 2) Order, 2024.

2. Schedule 2 of the Value Added Tax Act is amended, in relation to Schedule 2 the following items listed in the First Column with the corresponding amended description of goods listed in the Second Column and referred to in the Chap. 75:06 First Schedule to the Customs Act and classified under their respective Chap. 78:01 tariff heading numbers listed in the Third Column, by deleting the tariff heading numbers listed in the Third Column and substituting the tariff heading numbers listed in the Fourth Column in respect of each item:

FIRST COLUMN <i>Item No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>HS2012 Tariff Heading</i>	FOURTH COLUMN <i>HS2022 Tariff Heading</i>
8 (3) (a)	New electric motor vehicles and used electric motor vehicles	8703.90.90	8703.80.00
8 (3) (b)	<i>do.</i>	8711.90.90	8711.60.90
8 (7) (b)	New private hybrid vehicles and used private hybrid vehicles	8703.21.90 8703.22.90 8703.23.20	8703.40.00 8703.50.00 8703.60.00 8703.70.00
47	Mobile and digital equipment, cell phones, software, accessories and peripherals	8517.12.10	8517.13.00

COLUMN Item No.	<i>Description of Goods</i>	HS2012 Tariff Heading	COLUMN HS2022 Tariff Heading
48 (yy)	Batteries classified under tariff heading number 8507.60.00 for devices falling under tariff heading numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50 and 8517.12.10	8517.12.10	8517.13.00
48 (zz)	Batteries classified under tariff heading number 8507.80.00 for devices falling under tariff heading numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50.00 and 8517.12.10	8517.12.10	8517.13.00
48 (xxx)	Digital camera	8525.80.00	8525.89.00
48 (bbbb)	Digital photo frame	8528.59.90	8528.59.00
48 (cccc)	Monitor (other)	8525.59.90	8528.59.00
48 (qqqq)	CCTV cameras	8525.80.00	8525.81.00 8525.82.00 8525.83.00 8525.89.00

Commencement 3. This Order comes into operation on the 1st day of January, 2025.

Dated this 31st day of December, 2024.

C. IMBERT
Minister of Finance