

LEGAL NOTICE NO. 248

REPUBLIC OF TRINIDAD AND TOBAGO

THE MISCELLANEOUS TAXES ACT, CHAP. 77:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 72 OF THE MISCELLANEOUS TAXES ACT

THE MISCELLANEOUS TAXES (REMITTANCE OF ONLINE PURCHASE TAX) ORDER, 2024

1. This Order may be cited as the Miscellaneous Taxes (Remittance of Online Purchase Tax) Order, 2024.

2. For the purposes of clause 3, where the expression “Ex” is used in relation to a tariff heading listed in the First Column of the First Schedule to the Customs Act, that tariff heading shall refer only to the corresponding goods described in the Second Column.

3. There is a remittance of online purchase tax payable in respect of the following items listed under the tariff heading numbers and description of goods set out below in the First and Second Columns, respectively:

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8507.60.00	Batteries classified under tariff heading number 8507.60.00 for devices falling under tariff heading number 8517.13.00
Ex 8507.80.00	Batteries classified under tariff heading number 8507.80.00 for devices falling under tariff heading number 8517.13.00
Ex 8517.13.00	Mobile and digital equipment, cell phones, software, accessories and peripherals
Ex 8525.81.00	CCTV cameras
Ex 8525.82.00	<i>do.</i>
Ex 8525.83.00	<i>do.</i>
Ex 8525.89.00	<i>do.</i>

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8525.89.00	Digital cameras
<i>do.</i>	Digital photo frames
<i>do.</i>	Monitors (other)

Commencement

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

Dated this 31st day of December, 2024.

F. NOEL
Acting Secretary to Cabinet