

LEGAL NOTICE NO. 251

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) (NO. 2) ORDER, 2024

1. This Order may be cited as the Miscellaneous Taxes (Remittance of Online Purchase Tax) (No. 2) Order, 2024.

2. For the purposes of clauses 3 and 4, 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 8504.40.00	Electric Vehicle Parts
Ex 8504.50.00	Electric Vehicle Parts
Ex 8507.60.00	Electric Vehicle Batteries
Ex 8537.10.00	Electric Vehicle Charging Stations/Chargers for a voltage not exceeding 1,000 V
Ex 8537.20.00	Electric Vehicle Charging Stations/Chargers for a voltage exceeding 1,000 V
Ex 8542.31.00	Electric Vehicle Parts

Remittance of
online purchase
tax

4. 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 9506.91.10	Trapeze bars and rings
Ex 9506.91.10	Trapeze rings
Ex 9506.91.10	Horizontal bars
Ex 9506.91.10	Parallel bars
Ex 9506.91.10	Balance beams
Ex 9506.91.10	Vaulting horses
Ex 9506.91.10	Pommel horses
Ex 9506.91.10	Spring boards
Ex 9506.91.10	Wall bars
Ex 9506.91.10	Kip Practice bars
Ex 9506.91.10	Hand grips
Ex 9506.91.10	Air Tracks
Ex 9506.91.20	Indian clubs
Ex 9506.91.20	Dumb bells
Ex 9506.91.20	Bar bells
Ex 9506.91.20	Kettlebells
Ex 9506.91.20	Weight plates
Ex 9506.91.20	Stability balls
Ex 9506.91.20	Fitness balls
Ex 9506.91.20	Medicine balls
Ex 9506.91.20	Jump balls with one or more handles designed for physical exercises
Ex 9506.91.20	Chest expanders
Ex 9506.91.20	Hand grips
Ex 9506.91.20	Starting blocks

Ex 9506.91.20	Competition Hurdles
Ex 9506.91.20	Agility Hurdles
Ex 9506.91.20	Jumping stands
Ex 9506.91.20	Jumping standards
Ex 9506.91.20	Vaulting poles
Ex 9506.91.20	Landing pit pads
Ex 9506.91.20	Javelins
Ex 9506.91.20	Discuses
Ex 9506.91.20	Throwing hammers
Ex 9506.91.20	Putting Shots
Ex 9506.91.20	Punch balls (speed bags)
Ex 9506.91.20	Punch bags (punching bags)
Ex 9506.91.20	Boxing rings
Ex 9506.91.20	Wrestling Rings
Ex 9506.91.20	Skipping ropes designed for sports activities and fitness classes
Ex 9506.99.90	Foam rollers
Ex 9506.29.00	Diving stages (platforms)
Ex 9506.29.00	Diving Chutes
Ex 9506.29.00	Divers' flippers
Ex 8903.93.00	Coastal rowers
Ex 8903.99.00	Coastal rowers
Ex 8903.93.00	Scull
Ex 8903.99.00	Scull
Ex 9029.20.00	Cyclocomputer
9506.31.00	Golf clubs and other golf equipment: Clubs, complete
9506.32.00	Golf clubs and other golf equipment: Balls
9506.39.00	Golf clubs and other golf equipment: Other
9506.40.00	Articles and equipment for table-tennis

9506.51.00	Tennis, badminton or similar rackets, whether or not strung: Lawn-tennis rackets, whether or not strung
9506.59.00	Tennis, badminton or similar rackets, whether or not strung: Others
9506.61.00	Lawn-tennis balls
9506.62.10	Balls, other than golf balls and table-tennis balls –Inflatable: For soccer
9506.62.90	Balls, other than golf balls and table-tennis balls –Inflatable: Other
9506.62.90	Balls, other than golf balls and table-tennis: Other
Ex 8414.20.00	Ball pumps
9506.99.10	Other: For cricket, other than cricket balls
9506.99.20	Other: For soccer, other than soccer balls
9506.99.30	Other: For lawn tennis, other than tennis rackets and balls
Ex 9506.99.90	Hockey sticks
Ex 9506.99.90	Baseball bats
Ex 9506.99.90	Softball bats
Ex 9506.99.90	Basketball Nets
Ex 9506.99.90	Volleyball Nets
Ex 9506.99.90	Badminton Nets
Ex 9506.99.90	Netball Nets
Ex 9506.99.90	Fencing foils
Ex 9506.99.90	Fencing sabres
Ex 9506.99.90	Fencing rapiers
Ex 9506.99.90	Fencing Epees
Ex 9506.99.90	Fencing masks
Ex 9506.99.90	Fencing breast plate
Ex 9506.99.90	Archery bows
Ex 9506.99.90	Archery arrows
Ex 9506.99.90	Archery targets

Ex 9506.99.90	Archery arm guards
Ex 9506.99.90	Archery T-squares
Ex 9506.99.90	Archery bow stringers
Ex 6602.00.00	Riding-crops
Ex 6602.00.00	Equestrian whip
Ex 4201.00.00	Equestrian saddle
Ex 4201.00.00	Equestrian bridles
Ex 9506.99.90	Basketball backstops
Ex 9506.99.90	Basketball backboards
Ex 9506.99.90	Netball rings
Ex 9506.99.90	Netball goal posts
Ex 9506.99.90	Water polo goal posts
Ex 3926.20.00	Baseball gloves
Ex 4203.21.00	Baseball gloves
Ex 3926.20.00	Boxing gloves
Ex 4203.21.00	Boxing gloves
Ex 3926.20.00	Cricket gloves
Ex 4203.21.00	Cricket gloves
Ex 3926.20.00	Cycling gloves
Ex 4203.21.00	Cycling gloves
Ex 3926.20.00	Equestrian gloves
Ex 3926.20.00	Equestrian gloves
Ex 3926.20.00	Golf gloves
Ex 4203.21.00	Golf gloves
Ex 3926.20.00	Hockey gloves
Ex 4203.21.00	Hockey gloves
Ex 3926.20.00	Gloves used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate.
Ex 4203.21.00	Gloves used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate.
Ex 3926.20.00	Rowing gloves

Ex 4203.21.00	Rowing gloves
Ex 3926.20.00	Rugby gloves
Ex 4203.21.00	Rugby gloves
Ex 3926.20.00	Soccer gloves
Ex 4203.21.00	Soccer gloves
Ex 6506.10.00	Baseball helmets
Ex 6506.10.00	Boxing headgear
Ex 6506.10.00	Cricket helmets
Ex 6506.10.00	Cycling helmets
Ex 6506.10.00	Equestrian helmets
Ex 6506.10.00	Rugby headgear
Ex 6506.10.00	Water polo headgear
Ex 6506.10.00	Headgear used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate

Commencement

5. This Order comes into effect on the 1st day of January, 2025.

Dated this 31st day of December, 2024.

F. NOEL
Acting Secretary to Cabinet