

LEGAL NOTICE NO. 22

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 TO BE LAID IN PARLIAMENT

THE VALUE ADDED TAX (BOND-PAYMENT REFUND)  
(AMENDMENT) REGULATIONS, 2025

1. These Regulations may be cited as the Value Added Tax (Bond- Citation  
Payment Refund) (Amendment) Regulations, 2025.

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

3. Regulation 6 of the Regulations is amended by inserting after Regulation 6  
sub-regulation (2) the following sub-regulation: amended

“(2A) No bond issued to any company operating within the  
energy sector that is zero-rated, shall be transferred during the  
period of 6 months immediately following the date of issue of  
the bond.”.

4. The Regulations are amended by revoking regulation 8 and Regulation 8  
substituting the following regulation: 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.

(3) A bond issued in the year 2025 shall bear  
interest at the rate of four point zero one per centum  
per annum.”.

Dated this 27th day of January, 2025.

C. IMBERT  
*Minister of Finance*