

LEGAL NOTICE NO. 80

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, 2020

1. These Regulations may be cited as the Value Added Tax Citation  
(Bond-Payment Refund) (Amendment) Regulations, 2020.

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

3. The Regulations are amended by deleting regulation 4 and Regulation 4  
substituting the following new regulation: amended

“Denominations 4. Bonds shall be in the denomination, or in a  
multiple of the denomination, of—

- (a) five hundred dollars;
- (b) one thousand dollars;
- (c) ten thousand dollars;
- (d) fifty thousand dollars;
- (e) one hundred thousand dollars;
- (f) five hundred thousand dollars; or
- (g) one million dollars.”.

Dated this 24th day of April, 2020.

C. IMBERT  
*Minister of Finance*