

VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) ORDER, 2013

Explanatory Memorandum

This Order amends Schedule 2 of the Value Added Tax Act, Chap. 75:06 to allow for the exemption from VAT of two (2) additional items .

This Order is made by the Minister of Finance under section 8(4) of the Value Added Tax Act and is subject to negative resolution of Parliament.

Clause 1 of the Order cites the short title.

Clause 2 of the Order amends Schedule 2 of the Value Added Tax Act by inserting after item 1(1)(dh), the following new items:

“(dj) Corned Mutton; and

(dj) Other food preparations not elsewhere specified or included, put up in packagings with indications that they maintain general health or well-being: Protein, vitamin and calcium based meal/food supplements having tariff heading 2106.90.90.”

NOTICE No. 256

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)
(NO. 4) ORDER, 2013

1. This Order may be cited as the Value Added Tax (Amendment to Schedule 2) (No. 4) Order, 2013.
2. Schedule 2 of the Value Added Tax Act is amended by inserting *schedule 2* after item 1(1)(di), the following items:
 - (di) Corned Mutton;
 - (dj) Other food preparations not elsewhere specified or included, put up in packagings with indications that they maintain general health or well-being: Protein, vitamin and calcium based meal/food supplements having tariff heading 2106.90.90."

Dated this 11th day of December, 2013.

T. GOPEESINGH
*Acting Minister of Finance
and the Economy*