

LEGAL NOTICE NO. 157

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, 2023

1. This Order may be cited as the Value Added Tax (Bond-Payment Refund) (Amendment) Regulations, 2023. Citation

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

3. Regulation 8 of the Regulations is revoked and the following regulation is substituted: Regulation 8
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.”.

Dated this 19th day of May, 2023.

C. IMBERT
Minister of Finance