

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 23 OF 2020

**SUBJECT: The Value Added Tax (Amendment To Schedule 2)
and The Miscellaneous Taxes (Remittance Of Online
Purchase Tax) Order, 2020**

The attention of all Importers is drawn to the subject at caption..

The Value Added Tax (Amendment To Schedule 2) Order, 2020 and The Miscellaneous Taxes [Remittance Of Online Purchase Tax (Laptop Computers, Notebook Computers And Tablet Computers)] Order, 2020 are published as **Legal Notice No. 314 of 2020** and **Legal Notice No. 315 of 2020** respectively.

The effect of these Orders is that Value Added Tax(VAT) and Online Purchase Tax (OPT) will not be applied to these items entered during the period **04th September, 2020 to the 31st December, 2020.**

Copies of the aforesaid **Legal Notices No. 314 of 2020** and **Legal Notice No. 315 of 2020** will be posted on The Customs Border Control System (CBCS) for ease of reference and can also be obtained from the following link:

<http://news.gov.tt/sites/default/files/E-Gazette/Gazette%202020/Legal%20Notices/Legal%20Notice%20No.%20314%20of%202020.pdf>

Please be guided accordingly.



M. Mathews

Comptroller of Customs & Excise

Custom House, Port of Spain

Ref. No: C&E 11/1/1

Dated: 09/09/2020