

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 3 OF 2021

**SUBJECT: AMENDMENT TO THE VALUE ADDED TAX
ACT, THE CUSTOMS ACT AND THE
MISCELLANEOUS TAXES ACT**

The attention of all Importers is drawn to the following Legal Notices:

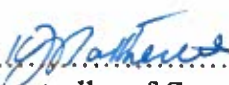
1. Legal Notice No. 418 of 2020 which amends The Value Added Tax Act, Chapter 75:06 and is published as THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) (No. 2) Order, 2020.
2. Legal Notice No. 419 of 2020 which amends The Customs Act, Chapter 78:01 and is published as THE CUSTOMS (REMITTANCE OF CUSTOMS DUTY) Order, 2020.
3. Legal Notice No. 420 of 2020 which amends The Miscellaneous Taxes Act, Chapter 77:01 and is published as THE MISCELLANEOUS TAXES (REMITTANCE OF ONLINE PURCHASE TAX) Order, 2020.

The effect of these Legal Notices is that Value Added Tax, Customs Duty and Online Purchase Tax will not be payable on the listed items of mobile and digital equipment, software, computer peripherals and accessories entered with effect from January 1st, 2021.

Copies of the aforesaid Legal Notices Nos. 418, 419 and 420 of 2020 will be posted on the Customs Border Control System (CBCS) for ease of reference and can also be obtained via the following link:

<http://news.gov.tt/sites/default/files/E-Gazette/Gazette%202020/Legal%20Notices/>

Importers are to be guided accordingly.


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Comptroller of Customs & Excise
Custom House, Port of Spain
Ref. No.: C&E 11/1/1
Dated: 08/01/2021

