

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 19 OF 2021

**SUBJECT: THE VALUE ADDED TAX (AMENDMENT TO
SCHEDULE 2) ORDER, 2021**

The attention of all Importers is drawn to the Value Added Tax (Amendment to Schedule 2) Order, 2021 published as **Legal Notice No. 246 of 2021**.

This Order amends Schedule 2 of the Value Added Tax Act, Chap. 75:06 as follows:

(a) in item 1(1), by revoking paragraph (a) and substituting the following:


“(a) unprocessed food of a kind used for human consumption save and except the imported luxury food referenced against the First Schedule to the Customs Act and contained in Appendix A to this schedule;” and

(b) by inserting at the end of Schedule 2, Appendix A.

The effect of this amendment is that imported food items listed at Appendix A shall now attract Value Added Tax at a rate of 12.5% upon being **entered from 4th October, 2021**.

A copy of the aforesaid Legal Notice No. 246 of 2021 is attached for ease of reference.

Importers are to be guided accordingly.


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Vidyah Marcial
Comptroller of Customs & Excise (Ag.)
Custom House, Port of Spain
Ref. No.: C&E 11/1/1
Dated: 04/10/2021



LEGAL NOTICE NO. 246

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)
ORDER, 2021

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2021.

2. Schedule 2 of the Value Added Tax Act is amended—

Schedule 2
amended

(a) in item 1(1), by revoking paragraph (a) and substituting the
following:

“(a) unprocessed food of a kind used for human
consumption save and except the imported luxury food
referenced against the First Schedule to the Customs
Act and contained in Appendix A to this Schedule;”;
and

(b) by inserting at the end of Schedule 2, the following
Appendix:

“APPENDIX A

Imported Luxury Food

No.	TARIFF HEADING	DESCRIPTION OF GOODS
1	0201.30.10	Tenderloin
2	0201.30.20	Sirloin
3	0202.30.10	Tenderloin
4	0208.90.20	Frogs' legs
5	0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)

No.	TARIFF HEADING	DESCRIPTION OF GOODS
6	0302.13.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
7	0302.14.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
8	0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
9	0302.22.00	Plaice (<i>Pleuronectes platessa</i>)
10	0302.23.00	Sole (<i>Solea spp.</i>)
11	0302.24.00	Turbots (<i>Psetta maxima</i>)
12	0302.42.00	Anchovies (<i>Engraulis spp.</i>)
13	0302.84.00	Seabass (<i>Dicentrarchus spp.</i>)
14	0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
15	0303.12.00	Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
16	0303.13.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
17	0303.14.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
18	0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)

No.	TARIFF HEADING	DESCRIPTION OF GOODS
19	0303.32.00	Plaice (<i>Pleuronectes platessa</i>)
20	0303.33.00	Sole (<i>Solea spp.</i>)
21	0303.84.00	Seabass (<i>Dicentrarchus spp.</i>)
22	0304.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
23	0304.42.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
24	0304.43.00	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
25	0304.81.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
26	0304.82.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
27	0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)
28	0306.12.00	Lobsters (<i>Homarus spp.</i>)
29	0306.15.00	Norway lobsters (<i>Nephrops norvegicus</i>)
30	0306.16.00	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)

No.	TARIFF HEADING	DESCRIPTION OF GOODS
31	0306.25.00	Norway lobsters (<i>Nephrops norvegicus</i>)
32	0306.26.10	Live, for breeding or rearing
33	0306.26.20	Other, cultured
34	0306.26.30	Other, wild
35	0306.27.10	Live, for breeding or rearing
36	0307.31.00	Live, fresh or chilled
37	0307.39.00	Other
38	0307.41.00	Live, fresh or chilled
39	0307.51.00	Live, fresh or chilled
40	0801.22.00	Shelled
41	0802.12.00	Shelled
42	0802.21.00	In shell
43	0802.22.00	Shelled
44	0802.31.00	In shell
45	0802.32.00	Shelled
46	0802.41.00	In shell
47	0802.42.00	Shelled
48	0802.51.00	In shell
49	0802.52.00	Shelled
50	0802.61.00	In shell
51	0802.62.00	Shelled
52	0802.70.00	Kola nuts

No.	TARIFF HEADING	DESCRIPTION OF GOODS
53	0802.80.00	Areca nuts
54	0808.30.00	Pears
55	0808.40.00	Quinces
56	0809.10.00	Apricots
57	0809.21.00	Sour cherries (<i>Prunus cerasus</i>)
58	0809.30.00	Peaches, including nectarines
59	0809.40.00	Plums and sloes
60	0810.10.00	Strawberries
61	0810.20.00	Raspberries, blackberries, mulberries and loganberries
62	0810.30.00	Black, white or red currants and gooseberries
63	0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>
64	0810.50.00	Kiwifruit
65	0810.60.00	Durians
66	0810.70.00	Persimmons
67	0811.10.00	Strawberries
68	0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries ⁷ .

3. This Order comes into effect on the 4th day of October, 2021.

Commencement

Dated this 3rd day of October, 2021.

C. IMBERT
Minister of Finance