

**MINISTRY OF FINANCE
CUSTOMS & EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 23 OF 2021

**SUBJECT: THE VALUE ADDED TAX (AMENDMENT TO
SCHEDULE 2) (NO. 2) ORDER, 2021**

The attention of all Importers is drawn to The Value Added Tax (Amendment to Schedule 2) (No. 2) Order, 2021 published as **Legal Notice No. 259 of 2021**.

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

- (a) in item 1(1),
 - (i) by deleting the word “and” at the end of paragraph (s);
 - (ii) by deleting the word “.” at the end of paragraph (t) and substituting the word “;”;
and
 - (iii) by inserting after paragraph (t), paragraphs “u – gggg”
- (b) in item 1(3), by deleting the words “, condensed milk and milk which is concentrated or contains added sugar or other sweetening matter”.
(N.B. This removes the exception for milk under tariff heading number 04.02).

The effect of this Order is that Value Added Tax **shall not** be payable on imported:

- (a) New food items listed at “u-gggg” of item No. 1(1); and
- (b) Condensed milk and milk containing added sugar or other sweetening matter;

Upon these items being **entered** from **1st November, 2021**.

A copy of the aforesaid Legal Notice No. 259 of 2021 is attached for ease of reference along with a listing of respective tariff heading numbers in the Customs Border Control System (CBCS) at Appendix I.

Importers are to be guided accordingly.

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



LEGAL NOTICE NO. 259

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. 2) ORDER, 2021

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) (No. 2) Order, 2021.

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

Schedule 2
amended
Chap. 75:06

(a) in item 1(1),

- (i) by deleting the word “and” at the end of paragraph (s);
- (ii) by deleting the word “.” at the end of paragraph (t) and substituting the word “;”;
- (iii) by inserting after paragraph (t), the following paragraphs:

“

- (u) apple juice
(for infant use, in packages put up for retail sale);
- (v) apple juice
(other, in packages put up for retail sale);
- (w) sweet biscuits;
- (x) biscuits, unsweetened;
- (y) crackers;
- (z) black pepper (whole, crushed or ground);
- (aa) paprika (dried, whole, crushed or ground);
- (bb) pimento (allspice) (dried, whole, crushed or ground);
- (cc) vanilla (whole, crushed or ground);
- (dd) cinnamon (whole, crushed or ground);
- (ee) cloves (whole, crushed or ground);

- (ff) nutmeg (whole, crushed or ground);
- (gg) seeds of coriander (whole, crushed or ground);
- (hh) seeds of cumin (whole, crushed or ground);
- (ii) ginger (whole, crushed or ground);
- (jj) saffron;
- (kk) turmeric;
- (ll) thyme;
- (mm) bay leaves;
- (nn) black tea (in immediate packing not exceeding 3 kg);
- (oo) bologna;
- (pp) canned beans (in packages less than 50 kg);
- (qq) canned corn (in packages less than 50 kg);
- (rr) canned mackerel;
- (ss) canned mixed vegetables
(in packages less than 50 kg);
- (tt) canned peas (in packages less than 50 kg);
- (uu) canned tuna;
- (vv) canola oil;
- (ww) chicken lunchmeat;
- (xx) coconut (copra) oil;
- (yy) prepared foods obtained by the swelling or roasting of cereals or cereal products;
- (zz) prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swollen cereals;
- (aaa) orange juice (frozen: concentrated);
- (bbb) orange juice (frozen: other);
- (ccc) orange juice (for infant use, in packages put up for retail sale);
- (ddd) orange juice (other, in packages put up for retail sale);

- (*eee*) ghee;
- (*fff*) green tea (in immediate packing not exceeding 3 kg);
- (*ggg*) coffee (ground and instant);
- (*hhh*) split peas;
 - (*iii*) ground split peas;
 - (*jjj*) ham slices;
 - (*kkk*) cereal grains otherwise worked (hulled, rolled, flaked, pearled, sliced or kibbled), except rice contained in the First Schedule to the Customs Act under Tariff Heading Number 10.06, and germ of cereals (whole, rolled, flaked or ground); Chap. 78:01
- (*lll*) tomato ketchup;
- (*mmm*) mayonnaise;
- (*nnn*) soy milk;
- (*ooo*) almond milk;
- (*ppp*) oat milk;
- (*qqq*) olive oil;
- (*rrr*) peanut butter;
- (*sss*) pigtail;
- (*ttt*) roti-skins
(includes locally made “sada”, “paratha”, “dosti”, and “dhalpuree” rotis);
- (*uuu*) chicken sausages, canned;
- (*vvv*) other chicken sausages;
- (*www*) salami sausages;
- (*xxx*) other sausages of meat;
- (*yyy*) meats of any origin, seasoned in Trinidad and Tobago only and put up for retail sale;
- (*zzz*) soups and broths and their preparations whether in solid, liquid or powder form;

- (aaaa) soya (chunks and minced);
- (bbbb) mineral water, bottled;
- (cccc) natural water, bottled;
- (dddd) butter (salted and non-salted);
- (eeee) turkey slices;
- (ffff) soya-bean oil;
- (gggg) maize (corn) oil.”; and

(b) in item 1(3), by deleting the words “, condensed milk and milk which is concentrated or contains added sugar or other sweetening matter”.

Commencement 3. This Order comes into effect on the 1st day of November, 2021.

Dated this 29th day of October, 2021.

C. IMBERT
Minister of Finance



APPENDIX I

CBCS TARIFF CODES RE. THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) (NO. 2) ORDER, 2021 - LEGAL NOTICE NO. 259 OF 2021

NO.	GOODS DESCRIPTION LN. 259 OF 2021	TARIFF HEADING NUMBER
(u)	Apple juice (for infant use, in packages put up for retail sale)	2009.71.20.000 2009.79.10.000
(v)	Apple juice (other, in packages put up for retail sale)	2009.71.30.000 2009.79.20.000
(w)	Sweet biscuits	1905.31.00.000
(x)	Biscuits, unsweetened	1905.90.10.000
(y)	Crackers	1905.90.90.500 <i>New Code</i>
(z)	Black pepper (whole, crushed or ground)	0904.11.00.100 [Unprocessed - 1(1)(a)] 0904.11.00.200 0904.12.00.100 [Unprocessed - 1(1)(a)] 0904.12.00.200
(aa)	Paprika (dried, whole, crushed or ground)	0904.21.10.000 0904.22.10.000
(bb)	Pimento (allspice) (dried, whole, crushed or ground)	0904.21.20.000 0904.22.20.000
(cc)	Vanilla (whole, crushed or ground)	0905.10.00.000 0905.20.00.000
(dd)	Cinnamon (whole, crushed or ground)	0906.11.00.100 [Unprocessed - 1(1)(a)] 0906.11.00.200 0906.20.00.100 [Unprocessed - 1(1)(a)] 0906.20.00.200
(ee)	Cloves (whole, crushed or ground)	0907.10.00.000 0907.20.00.000
(ff)	Nutmeg (whole, crushed or ground)	0908.11.00.100 [Unprocessed - 1(1)(a)] 0908.11.00.200 0908.12.00.000
(gg)	Seeds of coriander (whole, crushed or ground)	0909.21.00.100 0909.21.00.200 0909.22.00.000
(hh)	Seeds of cumin (whole, crushed or ground)	0909.31.00.100 [Unprocessed - 1(1)(a)] 0909.31.00.200 0909.32.00.000
(ii)	Ginger (whole, crushed or ground)	0910.11.00.000 [Unprocessed - 1(1)(a)] 0910.12.00.100 [Unprocessed - 1(1)(a)] 0910.12.00.200
(jj)	Saffron	0910.20.00.100 [Unprocessed - 1(1)(a)] 0910.20.00.200
(kk)	Tumeric	0910.30.00.100 [Unprocessed - 1(1)(a)] 0910.30.00.200
(ll)	Thyme	0910.99.10.100 [Unprocessed - 1(1)(a)] 0910.99.10.200
(mm)	Bay leaves	0910.99.20.100 [Unprocessed - 1(1)(a)] 0910.99.20.200
(nn)	Black tea (in immediate packing not exceeding 3 kg)	0902.30.00.000



APPENDIX I

CBCS TARIFF CODES RE. THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) (NO. 2) ORDER, 2021 - LEGAL NOTICE NO. 259 OF 2021

NO.	GOODS DESCRIPTION LN. 259 OF 2021	TARIFF HEADING NUMBER
(oo)	Bologna	1601.00.20.100 <i>New Code</i>
		1601.00.90.200 <i>New Code</i>
(pp)	Canned beans (in packages less than 50 kg)	2005.51.90.100
		2005.99.99.300 <i>New Code</i>
(qq)	Canned corn (in packages less than 50 kg)	2005.80.90.100
(rr)	Canned mackerel	1604.15.00.100
(ss)	Canned mixed vegetables (in packages less than 50 kg)	2005.99.99.100
(tt)	Canned peas (in packages less than 50 kg)	2005.40.90.100 <i>New Code</i>
		2005.99.99.200 <i>New Code</i>
(uu)	Canned tuna	1604.14.10.100
(vv)	Canola oil	1514.11.00.000
		1514.19.00.100
(ww)	Chicken luncheon	1602.32.90.100 <i>New Code</i>
(xx)	Coconut (copra) oil	1513.11.00.000
		1513.19.00.000
(yy)	Prepared foods obtained by the swelling or roasting of cereals or cereals products	1904.10.00.100
		1904.10.00.200
(zz)	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swollen cereals	1904.20.00.100
		1904.20.00.200
(aaa)	Orange juice (frozen: concentrated)	2009.11.10.000
(bbb)	Orange juice (frozen: other)	2009.11.20.000
(ccc)	Orange juice (for infant use, in packages put up for retail sale)	2009.12.10.000
		2009.19.10.000
(ddd)	Orange juice (other, in packages put up for retail sale)	2009.12.20.000
		2009.19.20.000
(eee)	Ghee	0405.90.20.000
(fff)	Green tea (in immediate packing not exceeding 3 kg)	0902.10.00.000
(ggg)	Coffee (ground and instant)	0901.21.00.100 <i>New Code</i>
		0901.22.00.100 <i>New Code</i>
		2101.11.00.100 <i>New Code</i>
		2101.12.00.100 <i>New Code</i>
(hhh)	Split peas	0713.10.20.100 [Unprocessed - 1(1)(a)]
		0713.10.20.200 [LN 17/2016 - 1(1)(t)]
(iii)	Ground split peas	1106.10.00.100 <i>New Code</i>
(jjj)	Ham slices	1602.41.00.100 <i>New Code</i>
(kkk)	Cereal grains otherwise worked (hulled, rolled, flaked, pearled, sliced or kibbled), except rice contained in the First Schedule to the Customs Act under Tariff Heading Number 10.06, and germ of cereals (whole, rolled, flaked or ground)	1104.12.00.000
		1104.19.00.000
		1104.22.00.000
		1104.23.00.000
		1104.29.00.000
		1104.30.00.100
(lll)	Tomato ketchup	1104.30.00.200
		2103.20.10.000



APPENDIX I

CBCS TARIFF CODES RE. THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2) (NO. 2) ORDER, 2021 - LEGAL NOTICE NO. 259 OF 2021

NO.	GOODS DESCRIPTION LN. 259 OF 2021	TARIFF HEADING NUMBER
(mmm)	Mayonnaise	2103.90.20.000
(nnn)	Soy milk	2202.90.90.300 <i>New Code</i>
(ooo)	Almond milk	2202.90.90.400 <i>New Code</i>
(ppp)	Oat milk	2202.90.90.500 <i>New Code</i>
(qqq)	Olive oil	1509.10.00.100 1509.90.00.000
(rrr)	Peanut butter	2008.11.10.000
(sss)	Pigtail	0210.19.10.100 <i>New Code</i>
(ttt)	Roti-skins (includes locally made “sada”, “paratha”, “dosti”, and “dhalpuree” rotis	1905.90.90.400 <i>New Code</i>
(uuu)	Chicken sausages, canned	1601.00.10.000
(vvv)	Other chicken sausages	1601.00.20.200 <i>New Code</i>
(www)	Salami sausages	1601.00.30.000
(xxx)	Other sausages of meat	1601.00.40.000 1601.00.90.100
(yyy)	Meats of any origin, seasoned in Trinidad and Tobago only and put up for retail sale	Not applicable to importation
(zzz)	Soups and broths and their preparations whether in solid, liquid or powder form	2104.10.10.000 2104.10.20.000
(aaaa)	Soya (chunks and minced)	2106.90.90.700 <i>New Code</i>
(bbbb)	Mineral water, bottled	2201.10.10.000
(cccc)	Natural water, bottled	2201.90.10.000
(dddd)	Butter (salted and non-salted)	0405.10.10.000 0405.10.20.000
(eeee)	Turkey slices	1602.31.90.100 <i>New Code</i>
(ffff)	Soya-bean oil	1507.10.00.000 1507.90.00.100 1507.90.00.200
(gggg)	Maize (corn) oil	1515.21.00.000 1515.29.00.100 1515.29.00.200

Condensed milk - 0402.99.10.000

Other milk containing added sugar or other sweetening matter - 0402.99.90.100