

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 1 OF 2022

SUBJECT: Finance Act No. 16 of 2021

The attention of all Importers is drawn to Finance Act No. 16 of 2021 which amends:

- The Registration of Clubs Act Chapter 21:01
- The Port Authority Act Chapter 51:01
- The Value Added Tax Act Chapter 75:06
- The Customs Act Chapter 78:01

The effects of the amendments are as follows:

- 1) **The Registration of Clubs Act** is amended in section 23, by inserting the following subsections:

“(10) The gaming taxes payable for the income year ending 31st December, 2020 shall be reduced by forty-two per cent.

(11) Notwithstanding subsection (6), where it is proved to the satisfaction of the Board of Inland Revenue that the Secretary has paid, on behalf of the members’ club, gaming taxes for the income year ending 31st December, 2020, the club shall be entitled to have forty-two per cent of the taxes so paid, refunded to it.”

- 2) **The Port Authority Act** is amended by inserting after section 35, the following section:
35A. Notwithstanding anything contained in the Value Added Tax Act, all plant, machinery, appliances, apparatus, equipment and materials of every kind whatsoever, whether acquired locally or imported by the Authority for the purpose of carrying out its functions under this Act, shall be free from value added tax.”

- 3) **The Value Added Tax Act** is amended in Schedule 2—

(b) by inserting after item 48, the following items:

“49. The following items contained in the First Schedule to the Customs Act:

(a) walking canes classified under Tariff Heading Number 6602.00.00;

(b) white canes classified under Tariff Heading Number 6602.00.00;

(c) mobility canes classified under Tariff Heading Number 6602.00.00;

and

(d) braille typewriters classified under Tariff Heading Number 8469.00.00.

50. Articles which are exempt from the payment of Customs duty under item 5(d) of Part A of the Second Schedule to the Customs Act.”

4) The Customs Act is amended—

(b) in Part A of the Second Schedule, in relation to ‘Articles for the Blind and Disabled’, by inserting the following:

<i>Item No.</i>	<i>Goods exempt from payment of Customs duty</i>
“5(d)	Articles certified by the Minister with responsibility for persons with disabilities as necessary for mentally or physically handicapped persons and admitted as such by the Comptroller.”

Other amendments made in the Finance ACT with respect to **The Motor Vehicles and Road Traffic Act** and **The Customs Act** will be posted in a subsequent notice.

This Act is effective from the 1st day of January 2022.

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
Date: 11/01/2022

