

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 1 OF 2023

**SUBJECT: THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
ORDER 2023, THE CUSTOMS (REMITTANCE OF CUSTOMS
DUTY) ORDER, 2023, THE MISCELLANEOUS TAXES
(REMITTANCE OF ONLINE PURCHASE TAX) ORDER, 2023 –
(DIGITAL VIDEO RECORDERS, CCTV CAMERAS)**

The attention of all Importers is drawn to the following:

- 1) The Value Added Tax (**Amendment to Schedule 2) Order, 2023** made by the Minister under Section 8 of the Value Added Tax Act, Chap. 75:06 and published as **Legal Notice No. 1 of 2023**;
- 2) The Customs (**Remittance of Customs Duty) Order, 2023** made by the President under Section 9 of the Customs Act, Chap. 78:01 and published as **Legal Notice No. 2 of 2023**; and
- 3) The Miscellaneous Taxes (**Remittance of Online Purchase Tax) Order, 2023** made by the President under Section 72 of the Miscellaneous Taxes Act, Chap. 77:01 and published as **Legal Notice No. 3 of 2023**.

The respective Orders **amend and remit** the rate of value added tax, duty and online purchase tax on the items: **Digital Video Recorder (DVR) (THN 8521.90.00)** and **CCTV Camera (THN 8525.80.00)** when entered from **1st January, 2023**.

Copies of Legal Notices Nos. 1, 2 and 3 of 2023 are attached for ease of reference and can also be obtained via the following link:

<https://printery.gov.tt/e-gazette/2023/Legal%20Notices/>

Importers are to be guided accordingly.


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Yasmin Harris

Comptroller of Customs & Excise (Ag)

Custom House, Port of Spain

Ref. No: C&E 3/16/1/1/2

Date: 16/01/2023

LEGAL NOTICE NO. 1

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

ORDER

MADE BY THE MINISTER UNDER SECTION 8 OF THE VALUE ADDED TAX
ACT AND SUBJECT TO NEGATIVE RESOLUTION OF PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
ORDER, 2023

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2023.

2. Schedule 2 of the Value Added Tax Act is amended by inserting Schedule 2
after paragraph (oooo) of item 48, the following items:

“(a) (pppp) DVRs classified under Tariff Heading Number
8521.90.00; and

(b) (qqqq) CCTV cameras classified under Tariff Heading
Number 8525.80.00.”.

3. This Order is deemed to have come into effect on the 1st day of Commencement
January, 2023.

Dated this 6th day of January, 2023.

C. IMBERT
Minister of Finance

LEGAL NOTICE NO. 2

REPUBLIC OF TRINIDAD AND TOBAGO

THE CUSTOMS ACT, CHAP. 78:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 9 OF THE CUSTOMS ACT

THE CUSTOMS (REMITTANCE OF CUSTOMS DUTY)
ORDER, 2023

1. This Order may be cited as the Customs (Remittance of Customs Citation
Duty) Order, 2023.

2. For the purposes of clause 3, where the expression “Ex” is used in Interpretation
relation to a Tariff Heading listed in the First Column, that Tariff
Heading shall refer only to the corresponding goods described in the
Second Column.

3. There is a remittance of the customs duty payable in respect of Remittance of
the following items, carrying the Tariff Heading and Description of customs duty
Goods set out below in the First and Second Columns, respectively:

First Column <i>Tariff Heading</i>	Second Column <i>Description of Goods</i>
Ex 8521.90.00	Digital Video Recorder (DVR)
Ex 8525.80.00	CCTV Camera

4. This Order is deemed to have come into effect on the 1st day of Commencement
January, 2023.

Dated this 6th day of January, 2023.

F. NOEL
Acting Secretary to Cabinet

LEGAL NOTICE No. 3

REPUBLIC OF TRINIDAD AND TOBAGO

THE MISCELLANEOUS TAXES ACT, CHAP. 77:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 72 OF THE MISCELLANEOUS
TAXES ACT

THE MISCELLANEOUS TAXES (REMITTANCE OF ONLINE
PURCHASE TAX) ORDER, 2023

1. This Order may be cited as the Miscellaneous Taxes (Remittance Citation of Online Purchase Tax) Order, 2023.
2. There is a remittance of online purchase tax on the following items contained in the First Schedule to the Customs Act:
 - (a) Digital Video Recorders (DVRs) classified under Tariff Heading Number 8521.90.00; and
 - (b) CCTV cameras classified under Tariff Heading Number 8525.80.00.
4. This Order is deemed to have come into effect on the 1st day of January, 2023.

Remittance of
online
purchase tax
Chap. 78:01

Dated this 6th day of January, 2023.

F. NOEL
Acting Secretary to Cabinet