

**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 04 OF 2025**

**SUBJECT: THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)  
ORDER 2024, THE CUSTOMS (REMITTANCE OF  
CUSTOMS DUTY) ORDER, 2024, THE MISCELLANEOUS  
TAXES (REMITTANCE OF ONLINE PURCHASE TAX)  
ORDER, 2024**

The attention of all Importers is drawn to the following:

- 1) The Value Added Tax (**Amendment to Schedule 2**) Order, 2024 made by the Minister under Section 8 (4) of the Value Added Tax Act, Chap. 75:06 and published as **Legal Notice No. 246 of 2024**;
- 2) The Customs (**Remittance of Customs Duty**) Order, 2024 made by the President under Section 9 of the Customs Act, Chap. 78:01 and published as **Legal Notice No. 247 of 2024**; and
- 3) The Miscellaneous Taxes (**Remittance of Online Purchase Tax**) Order, 2024 made by the President under Section 72 of the Miscellaneous Taxes Act, Chap. 77:01 and published as **Legal Notice No. 248 of 2024**.

The respective Orders **amend** and **remit** the rate of value added tax, duty and online purchase tax on the items listed therein when **entered** from **1<sup>st</sup> January, 2025**.

Copies of Legal Notices Nos. 246, 247 and 248 of 2024 are attached for ease of reference.

Importers are to be guided accordingly.



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Mr. Riad Juman  
Comptroller of Customs & Excise (Ag.)  
Custom House, Port of Spain  
Ref. No: C&E 3/16/1/1/2  
Date: 03/01/2025



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, 2024

1. This Order may be cited as the Value Added Tax (Amendment to Citation Schedule 2) Order, 2024.

2. Schedule 2 of the Value Added Tax Act is amended, in relation to the following items listed in the First Column with the corresponding description of goods listed in the Second Column and referred to in the First Schedule to the Customs Act and classified under their respective tariff heading numbers listed in the Third Column, by deleting the tariff heading numbers listed in the Third Column and substituting the tariff heading numbers listed in the Fourth Column in respect of each item:

FIRST COLUMN Item No.	SECOND COLUMN Description of Goods	THIRD COLUMN HS2012 Tariff Heading	FOURTH COLUMN HS2022 Tariff Heading
8 (3) (a)	New electric motor vehicles and used electric motor vehicles	8703.90.90	8703.80.00
8 (3) (b)	<i>do.</i>	8711.90.90	8711.60.90
8 (7) (b)	New private hybrid vehicles and used private hybrid vehicles	8703.21.90 8703.22.90 8703.23.20	8703.40.00 8703.50.00 8703.60.00 8703.70.00
47	Mobile and digital equipment, cell phones, software, accessories and peripherals	8517.12.10	8517.13.00

<b>COLUMN</b> <i>Item No.</i>	<i>Description of Goods</i>	<b>HS2012</b> <i>Tariff Heading</i>	<b>COLUMN</b> <b>HS2022</b> <i>Tariff Heading</i>
48 (yy)	Batteries classified under tariff heading number 8507.60.00 for devices falling under tariff heading numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50 and 8517.12.10	8517.12.10	8517.13.00
48 (zz)	Batteries classified under tariff heading number 8507.80.00 for devices falling under tariff heading numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50.00 and 8517.12.10	8517.12.10	8517.13.00
48 (xxx)	Digital camera	8525.80.00	8525.89.00
48 (bbbb)	Digital photo frame	8528.59.90	8528.59.00
48 (cccc)	Monitor (other)	8525.59.90	8528.59.00
48 (qqqq)	CCTV cameras	8525.80.00	8525.81.00 8525.82.00 8525.83.00 8525.89.00

Commencement 3. This Order comes into operation on the 1st day of January, 2025.

Dated this 31st day of December, 2024.

**C. IMBERT**  
*Minister of Finance*

LEGAL NOTICE NO. 247

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, 2024

1. This Order may be cited as the Customs (Remittance of Customs <sup>Citation</sup>  
Duty) Order, 2024.

2. For the purposes of clause 3—

Interpretation

- (a) where the expression “Ex” is used in relation to a Tariff Heading listed in the First Column of the First Schedule to the Customs Act, that Tariff Heading shall refer only to the <sup>Chap. 78:01</sup> corresponding goods described in the Second Column;
- (b) “new private hybrid vehicle” means a vehicle which is—
  - (i) imported for private use, with an engine size not exceeding 1599 cc; and
  - (ii) capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, where the electric motor does not exceed a maximum power of 105kW;
- (c) “used private hybrid vehicle” means a vehicle which is—
  - (i) imported for private use, with an engine size not exceeding 1599 cc;
  - (ii) capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, where the electric motor does not exceed a maximum power of 105kW; and
  - (iii) not older than three years from the year of manufacture;

(d) (d) “new private electric motor vehicle” means a vehicle which—

- (i) is imported for private use; and
- (ii) uses only an electric motor for propulsion; and

(e) “used private electric motor vehicle” means a vehicle which—

- (i) is imported for private use;
- (ii) uses only an electric motor for propulsion; and
- (iii) is not older than two years from the year of manufacture.

Remittance of  
customs duty

3. There is a remittance of all customs duty payable in respect of the following items listed under the tariff heading numbers and description of 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 8507.60.00	Batteries for devices falling under tariff heading number 8517.13.00
Ex 8507.80.00	Batteries for devices falling under tariff heading number 8517.13.00
Ex 8517.13.00	Mobile and digital equipment, cell phones, software, accessories and peripherals
Ex 8525.81.00	CCTV cameras
Ex 8525.82.00	<i>do.</i>
Ex 8525.83.00	<i>do.</i>
Ex 8525.89.00	<i>do.</i>
<i>do.</i>	Digital cameras
<i>do.</i>	Digital cameras
Ex 8528.59.00	Digital photo frame
<i>do.</i>	Monitors (other)
Ex 8703.40.00	New private hybrid vehicles Used private hybrid vehicles
Ex 8703.50.00	<i>do.</i>
Ex 8703.60.00	<i>do.</i>
Ex 8703.70.00	<i>do.</i>
Ex 8703.80.00	New private electric motor vehicles Used private electric motor vehicles

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8711.60.90	New private electric motor vehicles Used private electric motor vehicles

4. There is a remittance of the customs duty of ten percent of the sum payable in respect of the following item listed under the tariff heading number and description of goods set out below in the First and Second Columns, respectively: Remittance of customs duty of ten percent

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 6907.21.00	Glazed tiles, the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more

5. This Order comes into operation on the 1st day of January, 2025. Commencement

Dated this 31st day of December, 2024.

F. NOEL  
*Acting Secretary to Cabinet*

LEGAL NOTICE NO. 248

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, 2024

1. This Order may be cited as the Miscellaneous Taxes (Remittance of Online Purchase Tax) Order, 2024.

2. For the purposes of clause 3, where the expression “Ex” is used in relation to a tariff heading listed in the First Column of the First Schedule to the Customs Act, that tariff heading shall refer only to the corresponding goods described in the Second Column.

3. There is a remittance of online purchase tax payable in respect of the following items listed under the tariff heading numbers and description of 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 8507.60.00	Batteries classified under tariff heading number 8507.60.00 for devices falling under tariff heading number 8517.13.00
Ex 8507.80.00	Batteries classified under tariff heading number 8507.80.00 for devices falling under tariff heading number 8517.13.00
Ex 8517.13.00	Mobile and digital equipment, cell phones, software, accessories and peripherals
Ex 8525.81.00	CCTV cameras
Ex 8525.82.00	<i>do.</i>
Ex 8525.83.00	<i>do.</i>
Ex 8525.89.00	<i>do.</i>

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8525.89.00	Digital cameras
<i>do.</i>	Digital photo frames
<i>do.</i>	Monitors (other)

Commencement

4. This Order comes into operation on the 1st day of January, 2025.

Dated this 31st day of December, 2024.

F. NOEL  
*Acting Secretary to Cabinet*