

**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DIVISION**

**NOTICE TO IMPORTERS NO. 07 OF 2025**

**SUBJECT: THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)  
ORDER 2025, THE MISCELLANEOUS TAXES (REMITTANCE OF  
ONLINE PURCHASE TAX) ORDER, 2025**

The attention of all Importers is drawn to the following:

- 1) The Value Added Tax (**Amendment to Schedule 2) Order, 2025** made by the Minister under Section 8 (4) of the Value Added Tax Act, Chap. 75:06 and published as **Legal Notice No. 74 of 2025**;
  
- 2) The Miscellaneous Taxes (**Remittance of Online Purchase Tax) Order, 2025** made by the President under Section 72 of the Miscellaneous Taxes Act, Chap. 77:01 and published as **Legal Notice No. 75 of 2025**.

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

Copies of Legal Notices Nos. 74 and 75 of 2025 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: 07/03/2025



LEGAL NOTICE NO. 74

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, 2025

1. This Order may be cited as the Value Added Tax (Amendment to Citation Schedule 2) Order, 2025.

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
38	Solar water heaters for domestic use and other solar water heaters	8419.19.10	8419.12.10
		8419.19.20	8419.12.90
39	Photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	8541.40.00	8541.41.00
			8541.42.00
			8541.43.00
			8541.49.00
48 (aaaa)	Monitor	8528.51.00	8528.52.00
48(dddd)	Projector	8528.61.00	8528.62.00

3. This Order is deemed to have come into effect on the 1st day of January, 2025.

Dated this 28th day of February, 2025.

C. IMBERT  
Minister of Finance

LEGAL NOTICE NO. 75

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, 2025

1. This Order may be cited as the Miscellaneous Taxes (Remittance <sup>Citation</sup> of Online Purchase Tax) Order, 2025.

2. For the purposes of clause 3, where the expression “Ex” is used in <sup>Interpretation</sup> 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.

3. There is a remittance of online purchase tax payable in respect of <sup>Remittance of</sup> the following items listed under the Tariff Heading Numbers and <sup>online purchase</sup> Description of Goods set out below in the First and Second Columns <sup>tax</sup> respectively:

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
Ex 8528.52.00	Monitor
Ex 8528.62.00	Projector

4. This Order is deemed to have come into effect on the 1st day of <sup>Commencement</sup> January, 2025.

Dated this 28th day of February, 2025.

C. HEMLEE  
*Secretary to Cabinet*