

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 5 OF 2024

**SUBJECT: THE DELEGATION OF FUNCTIONS (VALUE ADDED
TAX) ORDER, 2024**

The attention of all Importers is drawn to The Delegation of Functions (Value Added Tax) Order, 2024 made by the President under Section 52(1) of the Interpretation Act, Chap. 3:01 vide **Legal Notice No. 6 of 2024**.

In exercise of the powers conferred upon her by Section 52(1) of the Interpretation Act, the President has delegated the powers conferred on her by Sections 46B (d) and 55(2) of the Value Added Tax Act, Chap. 75:06 in relation to her powers under Section 124 of the Income Tax Act, Chap. 75:01, to the Minister of Finance in respect of the remission or refund of money paid as Value Added Tax.

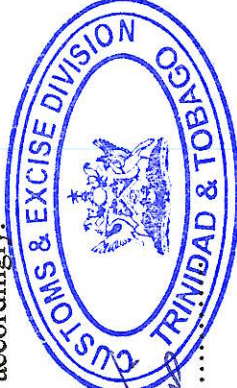
A copy of the aforesaid Legal Notice No. 6 of 2024 is attached for ease of reference and can also be obtained via the following link:

[Legal Notice No. 6 of 2024.pdf \(printery.gov.tt\)](#)

Importers are to be guided accordingly.



Ms. Yasmin Harris
Comptroller of Customs & Excise (Ag)
Custom House, Port of Spain
Ref. No: C&E 3/16/1/1/2
Date: 14/02/24



LEGAL NOTICE No. 6

REPUBLIC OF TRINIDAD AND TOBAGO

THE INTERPRETATION ACT, CHAP. 3:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 52(1) OF
THE INTERPRETATION ACT

THE DELEGATION OF FUNCTIONS (VALUE ADDED TAX)
ORDER, 2024

1. This Order may be cited as the Delegation of Functions (Value Citation
Added Tax) Order, 2024.

2. In this Order—

Interpretation

“ecclesiastical institution” means an institution associated with
an officially recognised religious body in Trinidad and
Tobago; and

“cultural event” means any activity or practice that is
characteristic of the nation or region as a whole or of any
composite group within, which arises out of shared
customs, heritage, lifestyles, beliefs and values and
includes activities related to the visual, performing and
literary arts when hosted by the Government of
Trinidad and Tobago or the Tobago House of Assembly.

3. In exercise of the powers conferred upon her by section 52(1) of ^{Delegation of}the Interpretation Act, the President delegates to the Minister with ^{functions}responsibility for finance the functions which she is empowered to ^{Chap. 3:01}exercise under sections 46B(d) and 55(2) of the Value Added Tax Act in ^{Chap. 75:06}relation to her powers under section 124 of the Income Tax Act, for the ^{Chap. 75:01}remission or refund of Value Added Tax on—

- (a) television broadcasting equipment imported to facilitate the
live broadcast from Trinidad and Tobago of sporting events
as defined by section 6(2) of the Corporation Tax Act; Chap. 75:02
- (b) musical and film production equipment imported by—
 - (i) an ecclesiastical, charitable or educational institution
of a public character, within the meaning of
section 6(1)(g) of the Corporation Tax Act;
 - (ii) a sporting body of persons as defined by section 6(2) of
the Corporation Tax Act; and

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2015

- (iii) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act;
- (c) sporting equipment, kits, uniforms, sporting supplies and related accessories imported by the national team or a sporting body of persons as defined by section 6(2) of the Corporation Tax Act;
- (d) motor vehicles, goods, materials and supplies imported by—
- (i) an ecclesiastical, charitable or educational institution of a public character, within the meaning of section 6(1)(g) of the Corporation Tax Act;
 - (ii) a sporting body of persons as defined by section 6(2) of the Corporation Tax Act; and
 - (iii) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act;
- (e) goods imported for a cultural event; and
- (f) a foreign registered motor vessel chartered by a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act to ply the territorial waters of Trinidad and Tobago for specified periods for the purpose of transporting—
- (i) Liquefied Petroleum Gas;
 - (ii) fuels;
 - (iii) cement and aggregates; and
 - (iv) volatile gases for the health sector, between ports in Trinidad and Tobago.

Dated this 11th day of January, 2024.

F. NOEL
Acting Secretary to Cabinet