

LEGAL NOTICE NO. 110

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, 2022

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2022.

2. Schedule 2 of the Value Added Tax Act is amended in item 8 by Schedule 2
inserting after subitem (5), the following subitems: amended
Chap. 75:06

“(6) A—

- (a) new private hybrid vehicle which is imported for private use, with an engine size not exceeding 1599 cc; and
- (b) used private hybrid vehicle, imported for private use, with an engine size not exceeding 1599 cc, which is not older than three years from the year of manufacture.

(7) In subitem (6), a “private hybrid vehicle” means a vehicle which is—

- (a) 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 105 kW; and
- (b) referred to in the First Schedule to the Customs Act classified under Tariff Heading Numbers—
 - (i) 8703.21.90;
 - (ii) 8703.22.90; and
 - (iii) 8703.23.20.”.

3. This Order comes into effect on the 25th day of May, 2022.

Commencement

Dated this 24th day of May, 2022.

C. IMBERT
Minister of Finance