

LEGAL NOTICE NO. 178

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 THE PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)  
(NO. 2) ORDER, 2013

1. This Order may be cited as the Value Added Tax (Amendment to Citation  
Schedule 2) (No. 2) Order, 2013.

2. Schedule 2 of the Value Added Tax Act is amended by inserting <sup>Schedule 2</sup>  
after item 30A, the following item: <sub>amended</sub>

“ 30B. (1) Closed Circuit Television (CCTV) systems as  
presented, put up in packages for retail sale comprising the  
following main components:

- (a) CCTV camera(s);
- (b) VCR or DVR;
- (c) video monitor(s);
- (d) cables; and
- (e) a controller, switches, audio board/receivers.

(2) The CCTV systems referred to in subitem (1)  
shall have the following minimum specifications:

- (a) in analog systems, a complete analog surveillance  
kit with digital video recorder, day/night 560 TVL  
cameras and infrared LEDs, with installation  
materials; or
- (b) in digital systems, a surveillance system with  
internet protocol (IP) security cameras, network  
video recorder and installation materials.

(3) The CCTV systems referred to in subitem (1)  
shall—

- (a) be NTSC compatible;

- (b) have a minimum of—
  - (i) 560 TV lines, in respect of analog systems;  
or
  - (ii) 1 megapixel, in respect of digital systems;  
and
- (c) have a minimum of 1.0 luminous flux per unit area (lux).
- (4) The CCTV systems referred to in subitem (1) may—
  - (a) have infrared LEDs; and
  - (b) contain kits of 4, 8, 16, 24 or 36 cameras.”.

Legal Notice  
No. 355 of  
2012 revoked

3. Legal Notice No. 355 of 2012 dated 2nd October, 2012 is revoked.

Dated this 26th day of August, 2013.

L. HOWAI  
*Minister of Finance and the Economy*