

LEGAL NOTICE NO. 41

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

REGULATIONS

MADE BY THE PRESIDENT UNDER SECTION 59 OF THE VALUE ADDED
TAX ACT

THE VALUE ADDED TAX (PRESCRIBED OFFENCES—MODIFIED
PENALTIES) (AMENDMENT) REGULATIONS, 2012

1. These Regulations may be cited as the Value Added Tax ^{Citation}
(Prescribed Offences—Modified Penalties) (Amendment) Regulations,
2012.

2. The Value Added Tax (Prescribed Offences—Modified Penalties) ^{Regulation 3}
Regulations, 1992 is amended in regulation 3(a)— ^{amended}

- (a) in subparagraphs (i) and (ii), by deleting the words
“\$1,500.00” and substituting the words “\$3,000.00”;
- (b) in subparagraph (iii), by deleting the words “\$300.00” and
substituting the words “\$500.00”; and
- (c) in subparagraph (iv), by deleting the words “\$1,500.00” and
substituting the words “\$3,000.00”.

Dated this 13th day of March, 2012.

M. SINGH-MARAJ
Acting Secretary to Cabinet