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 Schedule 2 the following items listed in the First Column with the corresponding amended Chap. 75:06 description of goods listed in the Second Column and referred to in the First Schedule to the Customs Act and classified under their respective Chap. 78:01 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 8419.19.20	8419.12.10 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 <i>(aaaa)</i>	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 Commencement January, 2025.

Dated this 28th day of February, 2025.

C. IMBERT Minister of Finance

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, CARONI REPUBLIC OF TRINIDAD AND TOBAGO—2025