

LEGAL NOTICE NO. 418

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 PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
(NO. 2) ORDER, 2020

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) (No. 2) Order, 2020.

2. Schedule 2 of the Value Added Tax Act is amended by inserting Schedule 2
after item 47, the following item: amended

“48. The following items contained in the First Schedule to the
Customs Act:

- (a) dust covers (plastic) classified under Tariff Heading
Number 3926.90.90;
- (b) mouse pads (plastic) classified under Tariff Heading
Number 3926.90.90;
- (c) mouse pad (rubber) classified under Tariff Heading
Number 4016.99.90;
- (d) laptop bag classified under Tariff Heading Numbers
4202.91.90 and 4202.92.90;
- (e) punch card classified under Tariff Heading Number
4823.90.90;
- (f) dust covers (fabric) classified under Tariff Heading
Number 6307.90.90;
- (g) cooling fan classified under Tariff Heading Number
8414.80.00;
- (h) multifunction machines (printing/copying/fax
machine) classified under Tariff Heading Number
8443.31.00;
- (i) braille embosser classified under Tariff Heading
Number 8443.32.00;
- (j) photo printer classified under Tariff Heading
Number 8443.32.00;
- (k) printer classified under Tariff Heading Number
8443.32.00;

- (l) multifunction machines (printing/copying/fax machine) classified under Tariff Heading Number 8443.39.00;
- (m) photo printer (other) classified under Tariff Heading Number 8443.39.00;
- (n) CD-ROM (blank) classified under Tariff Heading Number 8523.41.10;
- (o) CD-RW (blank) classified under Tariff Heading Number 8523.41.10;
- (p) computer speech recognition classified under Tariff Heading Number 8471.60.00;
- (q) ink jet print cartridge classified under Tariff Heading Number 8443.99.00;
- (r) laser jet printer toner cartridge classified under Tariff Heading Number 8443.99.00;
- (s) laptop (notebook) computer classified under Tariff Heading Number 8471.30.00;
- (t) palmtop computer classified under Tariff Heading Number 8471.30.00;
- (u) personal digital assistant classified under Tariff Heading Number 8471.30.00;
- (v) digital computer classified under Tariff Heading Numbers 8471.30.00, 8471.41.00, 8471.49.00 and 8471.50.00;
- (w) personal computer classified under Tariff Heading Numbers 8471.30.00, 8471.41.00, 8471.49.00 and 8471.50.00;
- (x) computer speech synthesis classified under Tariff Heading Number 8471.50.00;
- (y) brain-computer interface classified under Tariff Heading Number 8471.60.00;
- (z) computer terminal classified under Tariff Heading Number 8471.60.00;
- (aa) digitizing tablet classified under Tariff Heading Number 8471.60.00;
- (bb) graphics tablet classified under Tariff Heading Number 8471.60.00;
- (cc) keyboard classified under Tariff Heading Number 8471.60.00;
- (dd) mouse classified under Tariff Heading Number 8471.60.00;

- (ee) pen-top computer classified under Tariff Heading Number 8471.60.00;
- (ff) scanner classified under Tariff Heading Number 8471.60.00;
- (gg) CD ROM drive classified under Tariff Heading Number 8471.70.00;
- (hh) floppy disc drive classified under Tariff Heading Number 8471.70.00;
- (ii) hard disc drive classified under Tariff Heading Number 8471.70.00;
- (jj) barcode reader classified under Tariff Heading Number 8471.80.00;
- (kk) docking station classified under Tariff Heading Number 8471.80.00;
- (ll) graphics card classified under Tariff Heading Number 8471.80.00;
- (mm) plotter classified under Tariff Heading Number 8471.80.00;
- (nn) punch card units classified under Tariff Heading Number 8471.80.00;
- (oo) external multi-card reader classified under Tariff Heading Number 8471.90.00;
- (pp) internal multi-card reader classified under Tariff Heading Number 8471.90.00;
- (qq) magnetic card reader classified under Tariff Heading Number 8471.90.00;
- (rr) optical drive classified under Tariff Heading Number 8471.90.00;
- (ss) accelerator boards classified under Tariff Heading Number 8473.30.00;
- (tt) computer case classified under Tariff Heading Number 8473.30.00;
- (uu) DIMMs classified under Tariff Heading Number 8473.30.00;
- (vv) motherboard classified under Tariff Heading Number 8473.30.00;
- (ww) SIMMs classified under Tariff Heading Number 8473.30.00;
- (xx) power supply classified under Tariff Heading Number 8504.40.00;

- (yy) batteries classified under Tariff Heading Number 8507.60.00 for devices falling under Tariff Heading Numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50.00 and 8517.12.10;
- (zz) batteries classified under Tariff Heading Number 8507.80.00 for devices falling under Tariff Heading Numbers 8471.30.00, 8471.41.00, 8471.49.00, 8471.50.00 and 8517.12.10;
- (aaa) hub classified under Tariff Heading Number 8517.62.00;
- (bbb) modem (external) classified under Tariff Heading Number 8517.62.00;
- (ccc) networking switches classified under Tariff Heading Number 8517.62.00;
- (ddd) router classified under Tariff Heading Number 8517.62.00;
- (eee) internal modem classified under Tariff Heading Numbers 8517.62.00 and 8517.69.00;
- (fff) network card classified under Tariff Heading Number 8517.69.00;
- (ggg) microphone classified under Tariff Heading Number 8518.10.00;
- (hhh) headset classified under Tariff Heading Number 8518.30.00;
- (iii) computer tape (recorded) classified under Tariff Heading Number 8523.29.60;
- (jjj) diskettes classified under Tariff Heading Number 8523.29.70;
- (kkk) computer tape (unrecorded) classified under Tariff Heading Number 8523.29.90;
- (lll) audio compact disc classified under Tariff Heading Number 8523.41.10;
- (mmm) CD-R (blank) classified under Tariff Heading Number 8523.41.10;
- (nnn) DVD-R (unrecorded) classified under Tariff Heading Number 8523.41.20;
- (ooo) DVD-RW (unrecorded) classified under Tariff Heading Number 8523.41.20;
- (ppp) blu-ray disc classified under Tariff Heading Number 8523.41.90;
- (qqq) software (CD format) classified under Tariff Heading Number 8523.49.10;

- (*rrr*) HD disc classified under Tariff Heading Number 8523.49.20;
- (*sss*) software (DVD format) classified under Tariff Heading Number 8523.49.20;
- (*ttt*) USB flash drive classified under Tariff Heading Number 8523.51.10;
- (*uuu*) flash memory card classified under Tariff Heading Number 8523.51.20;
- (*vvv*) SIM card classified under Tariff Heading Number 8523.52.90;
- (*www*) smart card classified under Tariff Heading Number 8523.52.90;
- (*xxx*) digital camera classified under Tariff Heading Number 8525.80.00;
- (*yyy*) monitor (CRT) classified under Tariff Heading Number 8528.41.00;
- (*zzz*) monitor (CRT) (other) classified under Tariff Heading Number 8528.49.00;
- (*aaaa*) monitor classified under Tariff Heading Number 8528.51.00;
- (*bbbb*) digital photo frame classified under Tariff Heading Number 8528.59.90;
- (*cccc*) monitor (other) classified under Tariff Heading Number 8528.59.90;
- (*dddd*) projector classified under Tariff Heading Number 8528.61.00;
- (*eeee*) projector (other) classified under Tariff Heading Number 8528.69.00;
- (*ffff*) printer sharing network (switch) classified under Tariff Heading Number 8517.62.00;
- (*gggg*) central processing unit classified under Tariff Heading Number 8542.31.00;
- (*hhhh*) disc array controller classified under Tariff Heading Number 8542.31.00;
- (*iiii*) integrated circuits classified under Tariff Heading Number 8542.31.00;
- (*jjjj*) processor classified under Tariff Heading Number 8542.31.00;
- (*kkkk*) memories classified under Tariff Heading Number 8542.32.00;
- (*llll*) DVD (recorded) classified under Tariff Heading Number 8523.49.20;

(*mmmm*) proximity card reader classified under Tariff Heading Number 8543.70.90;

(*nnnn*) cables classified under Tariff Heading Number 8544.42.00; and

(*oooo*) filter for monitor (screen) classified under Tariff Heading Number 9002.20.90.”

Commencement 3. This Order comes into effect on the 1st day of January, 2021.

Dated this 30th day of December, 2020.

C. IMBERT
Minister of Finance