

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

1. (1) Any —

- (a) unprocessed food of a kind used for human consumption;
- (b) parboiled and brown rice;
- (c) all-purpose and wheat flour;
- (d) whole, skimmed, lactose-free milk, pasteurized milk, evaporated, dry or powered milk, and dry or powered skimmed milk
- (e) margarine;
- (f) white and whole wheat bread;
- (g) baby formulas and baby milk substitutes;
- (h) cheddar cheese and rennet free cheese;
- (i) corned beef;
- (j) curry;
- (k) sardines;
- (l) smoked herring;
- (m) toilet paper;
- (n) yeast;
- (o) baking powder;
- (p) uncooked or unstuffed pasta
- (q) brown sugar;

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

- (r) pure white vinegar
- (s) Oatmeal, meal or cereal which must be boiled in water or milk to make a porridge;
- (a) Dried leguminous vegetables, shelled, whether or not skinned or split:
 - (i) Peas (*Pisum Sativum*): Pigeon peas;
 - (ii) Peas (*Pisum Sativum*): Split peas
 - (iii) Peas (*Pisum Sativum*): Blackeye peas;
 - (iv) Peas (*Pisum Sativum*): Other peas;
 - (v) Peas (*Pisum Sativum*): Chickpeas (Garbanzos);
 - (vi) Beans (*Vigna spp.*; *Phaseolus spp.*): Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek;
 - (vii) Beans (*Vigna spp.*; *Phaseolus spp.*): Small red (adzuki) beans (*Phaseolus or vigna angularis*);
 - (viii) Kidney beans, including white pea beans (*Phaseolus vulgaris*): Red kidney beans;
 - (ix) Beans (*Vigna spp.*; *Phaseolus spp.*): Kidney beans, including white pea beans (*Phaseolus vulgaris*): Other;
 - (x) Beans (*Vigna spp.*; *Phaseolus spp.*): Other;
 - (xi) Beans (*Vigna spp.*; *Phaseolus spp.*): Lentils;
 - (xii) Beans (*Vigna spp.*; *Phaseolus spp.*): Broad beans (*Vicia faba var. major*) and Horse beans (*Vicia faba bar. Equina*, *Vicia faba var. minor*); and
 - (xiii) Other dried leguminous vegetable, shelled, whether or not skinned or split;

2. In this item – unprocessed in relation to a food means that the food contains no additives and that is not the result of the application of a process other than freezing, chilling or packaging, a mechanical process, or a process that solely employs the elements of weather.

3. In this item – milk in relation to a food, means fresh animal milk; pasteurized milk; dry or powered milk; dry or powered skimmed milk; evaporated milk.

4. (1) Any live bird, fish, crustacean, mollusc or other animal of a kind generally used as, or yielding or producing, food for human consumption.

(2) Any draught animal.

5. Animal feeding stuffs suitable for any animal referred to in item 2.

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

6. Seeds and other means of propagation of plants and plants that are used for providing—

- (a) a food referred to in item 1(1)(a), (b) or (c); or
- (b) a feeding stuff referred to in item 3.

7. Preparations for agricultural use including peat moss, fertilizers, insecticides, herbicides and fungicides.

8. Self-propelled agricultural equipment, agricultural tractors and agricultural implements for attachment to agricultural tractors; agricultural implements propelled by draught animals; agricultural devices designed to be carried by the operator.

9. Water and sewerage services supplied by a public authority.

10A. Bus services supplied by the Public Transport Service Corporation under the Public Transport Service Act.

10B. (1) A—

- (a) new electric vehicle with an engine size not exceeding 179 kilowatts; or
- (b) used electric vehicle with an engine size not exceeding 179 kilowatts and which is not older than four years from the year of manufacture,

which is imported for private or commercial use on or after 1st January, 2015 and before 1st January, 2020.

- (2) For the purposes of this paragraph, “electric vehicle” means a vehicle that is propelled by an electric motor powered by a rechargeable battery pack.

10C. (1) A—

- (a) new hybrid vehicle with an engine size not exceeding 1799 cc; or
- (b) used hybrid vehicle with an engine size not exceeding 1799 cc and which is not older than four years from the year of manufacture,

which is imported for private or commercial use on or after 1st January, 2015 and before 1st January, 2020.

- (2) For the purposes of this paragraph, “hybrid vehicle” means a vehicle that is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system.

11 Medicines and drugs of a kind available only by prescription.

12A. Any of the following medicines for human use:

- (a) analgesics in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;
- (b) cough and cold preparations in the form of liquids, tablets, capsules or other solid dosage forms for oral and nasal use;

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

- (c) antacids and antiflatulants in the form of liquids, tablets, capsules and other solid dosage forms for oral use;
- (d) laxatives in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;
- (e) anthelmintics in the form of liquids, tablets or capsules for oral use;
- (f) oral rehydration preparations in the form of salts or solutions of W.H.O./Pharmacopoeia standards.

13. Diabetic—

- (a) diagnostic testing kits and devices for testing glucose in blood and urine;
- (b) insulin syringes with needles and devices of a type not exceeding 100 units (1.0 mL) capacity, for the administration of U-100 insulin.

14. Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale, as contained in Customs Heading No. 30.04 of the First Schedule to the Customs Act.

15. Aeroplanes and ships imported by or supplied to the State or State corporations.

16. Repair of aeroplanes and ships used in international commercial services (whether or not belonging to the State or a State Corporation).

17. Any goods which are supplied to a destination outside the territory of Trinidad and Tobago

18. Any goods which are supplied to a destination within a free zone under the Trinidad and Tobago Free Zones Act
Act No. 19 of 1988 Finance Act, 1991

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

19. Any services which are supplied for a consideration that is payable in currency other than that of Trinidad and Tobago, to a recipient who is not within Trinidad and Tobago at the time when the services are performed.

Ch. 81:07. 20. Prescribed services supplied by an approved enterprise under the Trinidad
Ch. 79:09. and Tobago Free Zones Act to a recipient that is licensed or registered under the
Ch. 84:01. Financial Institutions Act, the Insurance Act or any other written law that
is administered by the Central Bank of Trinidad and Tobago, as follows:

- (a) products and services fulfillment support limited to—
 - (i) product and services related to application processing and validation;
 - (ii) account establishment and confirmation and database maintenance; and
 - (iii) provision of information for regulatory reporting;
- (b) operational guidance, review and support services limited to—
 - (i) defining standards for process operations and control assurance;
 - (ii) providing process workflow guidance to process owners;
 - (iii) upgrading and improving processes through ICT enablement; and
 - (iv) monitoring process performance benchmarks within uniform metrics;
- (c) information technology support services limited to—
 - (i) defining and maintaining technology architecture and infrastructure plans;
 - (ii) establishing and maintaining ICT project management frameworks;
 - (iii) identifying, acquiring and maintaining application software;
 - (iv) acquiring and maintaining technology infrastructure;
 - (v) installing and accepting solutions;
 - (vi) managing changes;
 - (vii) managing processing;
 - (viii) ensuring continuous service related to ICT disaster recovery, ICT network communications and data management for business continuity;
 - (ix) managing configuration, performance and capacity; and
 - (x) ensuring systems security and managing data;

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

- (d) accounting support and reconciliations limited to—
 - (i) co-ordinating payment instructions and updating of customer databases and related application systems;
 - (ii) accounting control and general ledger reconciliation;
 - (iii) merchant settlement and reconciliation;
 - (iv) credit/debit card settlement and reconciliation;
 - (v) facilitating SWIFT wire instructions (incoming and outgoing);
 - (vi) facilitating customer transactions via electronic media;
 - (vii) managing customer queries or investigations and service support functions;
 - (viii) clearing and handling of customers' cheques and cash; and
 - (ix) processing reports for external agencies and regulatory bodies;
- (e) facilitation of retail branch communications with customers limited to—
 - (i) notifications to manage the processing of customer arrears payments; and
 - (ii) processing services on accounts assigned to collection agencies;
- (f) project implementation support limited to—
 - (i) planning implementation of operations and technology initiatives; and
 - (ii) establishing standards for systems security and enterprise networks; and
- (g) human resource management support limited to—
 - (i) staff scheduling and allocation of workload resources;
 - (ii) establishing performance standards in respect of customer services; and
 - (iii) specialised training in network security, data security and information security.

20. Natural gas.

21. Crude Oil as defined in section 2 of the Petroleum Taxes Act.

22. Iron Ore.

23. Pest control services supplied for the purposes of agriculture.

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

24. International freight and ancillary services including port and harbour services, docking, berthing and mooring, conservancy, aircraft landing, parking and housing, apron services, airport navigation services, transportation to the point where the goods are entered, demurrage or arranging any such services.
25. Unconditional gifts of goods or services to an organisation approved by the President under section 6(1)(e) and (g) of the Corporation Tax Act.
26. Domestic travel between Trinidad and Tobago.
27. Goods and water for consumption or sale on board an aeroplane or ship in the course of providing international commercial services.
28. Charter of ships or aircraft for use in international commercial services.
29. Workbooks, activity books, exercise books and other similar books for educational purposes for use in schools, colleges and other educational institutions.
30. Steelband instruments.
31. Accommodation at a building or group of buildings occupied together for the purpose of primarily providing sleeping accommodation for reward for its guests, not being persons resident therein under a contract of service.
32. Plant equipment, machinery or components which are imported and which the Comptroller of Customs and Excise is satisfied are intended for use in-
- a. constructing, altering, reconstructing or extending an enterprise classified as a highly capital intensive enterprise under section 9 of the Fiscal Incentives Act (hereinafter referred to as —the Act) and declared, by Order, to be an approved enterprise under section 10 of the Act;
 - b. equipping an enterprise referred to in paragraph (a) for the purpose of manufacturing its approved product as defined by the during the period commencing with the date of publication of the Order referred to in paragraph (a) and terminating on the date on which the benefits granted by that Order cease.

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

33. The items contained in the First Schedule to the Customs Act under Tariff Heading No. 90.21, being orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability, other than items in Tariff Subheading Nos. 9021.21 and 9021.29, being artificial teeth and dental fittings.

34. (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.

35. The items contained in the First Schedule to the Customs Act—

- a. glasses for corrective spectacles having tariff sub-heading number 7015.10;
- b. contact lenses having tariff sub-heading number 9001.30;
- c. spectacle lenses of glass having tariff sub-heading number 9001.40;
- d. spectacle lenses of other materials having tariff sub-heading number 9001.50;

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

36. The items contained in the First Schedule to the Customs Act—
- a. invalid carriages, not mechanically propelled having tariff heading number 8713.10;
 - b. other invalid carriages having tariff heading number 8713.90;
 - c. parts and accessories of invalid carriages having tariff heading number 8714.20.
37. The item contained in the First Schedule to the Customs Act being salted fish under tariff heading number Ex. 03.05.
38. The items contained in the First Schedule to the Customs Act, being—
- a. toothpastes having tariff heading number 3306.101;
 - *(b)* personal deodorants and antiperspirants, having tariff heading number 3307.20
 - (c)* soap in the form of bars, cakes, moulded pieces or shapes having tariff heading number Ex. 3401.112;
 - (d)* soap in the form of bars, cakes, moulded pieces or shapes for laundry and other household uses having tariff heading number Ex. 3401.191;
 - (e)* sanitary towels and tampons having tariff heading number 4818.401;
 - (f)* napkins and napkin liners for babies having tariff heading number 4818.402;
 - (g)* diapers for adults having tariff heading number Ex. 4818.409;
 - (h)* sanitary towels and tampons having tariff heading number 5601.101;
 - (i)* napkins and napkin liners for babies having tariff heading number 5601.102; and
 - (j)* diapers for adults having tariff heading number Ex. 5601.109.
39. The items contained in the First Schedule to the Customs Act, being solar water heaters for domestic use and other solar water heaters of tariff heading numbers 8419.19.10 and 8419.19.20, respectively.
40. The items contained in the First Schedule to the Customs Act, being photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes under tariff head number 8541.40.00.
41. The items contained in the First Schedule to the Customs Act, being wind turbines of tariff heading number 8502.31.00 and parts suitable for use solely or principally with the machines of heading 8502.31.00.

**AMENDED SCHEDULE 2 - ZERO RATED ITEMS
(EFFECTIVE FEBRUARY 1 2016)**

42. The following equipment to be used in the energy sector:
- (a) drilling rigs;
 - (b) drill ships;
 - (c) pipelay vessels and barges;
 - (d) anchor handling tugs in excess of 35 metres in length;
 - (e) geophysical survey vessels;
 - (f) heavy lift installation crane barges;
 - (g) oil skimming vessels;
 - (h) rig and platform supply vessels in excess of 60 metres in length;
 - (i) vessels used in bunkering in excess of 65,000 barrels [7,500 G.T.W. (Gross Ton Weight)];
 - (j) floating dry dock in excess of 1000 DWT for repair of anchor handling tugs and platform supply vessels.
43. The item contained in the First Schedule to the Customs Act, being Compressed Natural Gas (CNG) systems under Tariff Heading Number 8708.99.20
44. (1) New private or commercial motor vehicles manufactured to use Compressed Natural Gas (CNG).
(2) Used private or commercial motor vehicles, manufactured to use Compressed Natural Gas (CNG) and not older than two years from the year of manufacture.

This item expired on the 31st December, 2015, but has been extended to 2018.