

LEGAL NOTICE NO. 259

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)  
(NO. 2) ORDER, 2021

1. This Order may be cited as the Value Added Tax (Amendment to Citation  
Schedule 2) (No. 2) Order, 2021.

2. Schedule 2 of the Value Added Tax Act is amended—

Schedule 2  
amended  
Chap. 75:06

(a) in item 1(1),

- (i) by deleting the word “and” at the end of paragraph (s);
- (ii) by deleting the word “.” at the end of paragraph (t) and substituting the word “,”; and
- (iii) by inserting after paragraph (t), the following paragraphs:

“

- (u) apple juice  
(for infant use, in packages put up for retail sale);
- (v) apple juice  
(other, in packages put up for retail sale);
- (w) sweet biscuits;
- (x) biscuits, unsweetened;
- (y) crackers;
- (z) black pepper (whole, crushed or ground);
- (aa) paprika (dried, whole, crushed or ground);
- (bb) pimento (allspice) (dried, whole, crushed or ground);
- (cc) vanilla (whole, crushed or ground);
- (dd) cinnamon (whole, crushed or ground);
- (ee) cloves (whole, crushed or ground);

- (ff) nutmeg (whole, crushed or ground);
- (gg) seeds of coriander (whole, crushed or ground);
- (hh) seeds of cumin (whole, crushed or ground);
- (ii) ginger (whole, crushed or ground);
- (jj) saffron;
- (kk) turmeric;
- (ll) thyme;
- (mm) bay leaves;
- (nn) black tea (in immediate packing not exceeding 3 kg);
- (oo) bologna;
- (pp) canned beans (in packages less than 50 kg);
- (qq) canned corn (in packages less than 50 kg);
- (rr) canned mackerel;
- (ss) canned mixed vegetables  
(in packages less than 50 kg);
- (tt) canned peas (in packages less than 50 kg);
- (uu) canned tuna;
- (vv) canola oil;
- (ww) chicken lunchmeat;
- (xx) coconut (copra) oil;
- (yy) prepared foods obtained by the swelling or roasting of cereals or cereal products;
- (zz) prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swollen cereals;
- (aaa) orange juice (frozen: concentrated);
- (bbb) orange juice (frozen: other);
- (ccc) orange juice (for infant use, in packages put up for retail sale);
- (ddd) orange juice (other, in packages put up for retail sale);

- (*eee*) ghee;
- (*fff*) green tea (in immediate packing not exceeding 3 kg);
- (*ggg*) coffee (ground and instant);
- (*hhh*) split peas;
  - (*iii*) ground split peas;
  - (*jjj*) ham slices;
  - (*kkk*) cereal grains otherwise worked (hulled, rolled, flaked, pearled, sliced or kibbled), except rice contained in the First Schedule to the Customs Act under Tariff Heading Number 10.06, and germ of cereals (whole, rolled, flaked or ground); Chap. 78:01
- (*lll*) tomato ketchup;
- (*mmm*) mayonnaise;
- (*nnn*) soy milk;
- (*ooo*) almond milk;
- (*ppp*) oat milk;
- (*qqq*) olive oil;
- (*rrr*) peanut butter;
- (*sss*) pigtail;
- (*ttt*) roti-skins  
(includes locally made “sada”, “paratha”, “dosti”, and “dhalpuree” rotis);
- (*uuu*) chicken sausages, canned;
- (*vvv*) other chicken sausages;
- (*www*) salami sausages;
- (*xxx*) other sausages of meat;
- (*yyy*) meats of any origin, seasoned in Trinidad and Tobago only and put up for retail sale;
- (*zzz*) soups and broths and their preparations whether in solid, liquid or powder form;

- (aaaa) soya (chunks and minced);
- (bbbb) mineral water, bottled;
- (cccc) natural water, bottled;
- (dddd) butter (salted and non-salted);
- (eeee) turkey slices;
- (ffff) soya-bean oil;
- (gggg) maize (corn) oil.”; and

(b) in item 1(3), by deleting the words “, condensed milk and milk which is concentrated or contains added sugar or other sweetening matter”.

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

Dated this 29th day of October, 2021.

C. IMBERT  
*Minister of Finance*