

LEGAL NOTICE NO. 249

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, 2024

1. This Order may be cited as the Value Added Tax (Amendment to Citation Schedule 2) (No. 2) Order, 2024.

2. For the purposes of clauses 3 and 4, where the expression “Ex” is Interpretation used in relation to a Tariff Heading listed in the First Column of the First Schedule to the Customs Act, that Tariff Heading shall refer only Chap. 78:01 to the corresponding goods described in the Second Column.

3. Schedule 2 of the Value Added Tax Act is amended by inserting Schedule 2 after item 50, the following items: amended

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

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(a) Ex 8504.40.00	Electric Vehicle Parts
(b) Ex 8504.50.00	Electric Vehicle Parts
(c) Ex 8507.60.00	Electric Vehicle Batteries
(d) Ex 8537.10.00	Electric Vehicle Charging Stations/Chargers for a voltage not exceeding 1,000 V
(e) Ex 8537.20.00	Electric Vehicle Charging Stations/Chargers for a voltage exceeding 1,000 V
(f) Ex 8542.31.00	Electric Vehicle Parts

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

FIRST COLUMN <i>Tariff Heading</i>	SECOND COLUMN <i>Description of Goods</i>
(a) Ex 9506.91.10	Trapeze bars and rings
(b) Ex 9506.91.10	Trapeze rings
(c) Ex 9506.91.10	Horizontal bars
(d) Ex 9506.91.10	Parallel bars
(e) Ex 9506.91.10	Balance beams
(f) Ex 9506.91.10	Vaulting horses
(g) Ex 9506.91.10	Pommel horses
(h) Ex 9506.91.10	Spring boards
(i) Ex 9506.91.10	Wall bars
(j) Ex 9506.91.10	Kip Practice bars
(k) Ex 9506.91.10	Hand grips
(l) Ex 9506.91.10	Air Tracks
(m) Ex 9506.91.20	Indian clubs
(n) Ex 9506.91.20	Dumb bells
(o) Ex 9506.91.20	Bar bells
(p) Ex 9506.91.20	Kettlebells
(q) Ex 9506.91.20	Weight plates
(r) Ex 9506.91.20	Stability balls
(s) Ex 9506.91.20	Fitness balls
(t) Ex 9506.91.20	Medicine balls
(u) Ex 9506.91.20	Jump balls with one or more handles designed for physical exercises
(v) Ex 9506.91.20	Chest expanders
(w) Ex 9506.91.20	Hand grips
(x) Ex 9506.91.20	Starting blocks
(y) Ex 9506.91.20	Competition Hurdles
(z) Ex 9506.91.20	Agility Hurdles
(aa) Ex 9506.91.20	Jumping stands
(bb) Ex 9506.91.20	Jumping standards
(cc) Ex 9506.91.20	Vaulting poles
(dd) Ex 9506.91.20	Landing pit pads

<i>(ee)</i> Ex 9506.91.20	Javelins
<i>(ff)</i> Ex 9506.91.20	Discuses
<i>(gg)</i> Ex 9506.91.20	Throwing hammers
<i>(hh)</i> Ex 9506.91.20	Putting Shots
<i>(ii)</i> Ex 9506.91.20	Punch balls (speed bags)
<i>(jj)</i> Ex 9506.91.20	Punch bags (punching bags)
<i>(kk)</i> Ex 9506.91.20	Boxing rings
<i>(ll)</i> Ex 9506.91.20	Wrestling Rings
<i>(mm)</i> Ex 9506.91.20	Skipping ropes designed for sports activities and fitness classes
<i>(nn)</i> Ex 9506.99.90	Foam rollers
<i>(oo)</i> Ex 9506.29.00	Diving stages (platforms)
<i>(pp)</i> Ex 9506.29.00	Diving Chutes
<i>(qq)</i> Ex 9506.29.00	Divers' flippers
<i>(rr)</i> Ex 8903.93.00	Coastal rowers
<i>(ss)</i> Ex 8903.99.00	Coastal rowers
<i>(tt)</i> Ex 8903.93.00	Scull
<i>(uu)</i> Ex 8903.99.00	Scull
<i>(vv)</i> Ex 9029.20.00	Cyclocomputer
<i>(ww)</i> 9506.31.00	Golf clubs and other golf equipment: Clubs, complete
<i>(xx)</i> 9506.32.00	Golf clubs and other golf equipment: Balls
<i>(yy)</i> 9506.39.00	Golf clubs and other golf equipment: Other
<i>(zz)</i> 9506.40.00	Articles and equipment for table-tennis
<i>(aaa)</i> 9506.51.00	Tennis, badminton or similar rackets, whether or not strung: Lawn-tennis rackets, whether or not strung
<i>(bbb)</i> 9506.59.00	Tennis, badminton or similar rackets, whether or not strung: Others
<i>(ccc)</i> 9506.61.00	Lawn-tennis balls
<i>(ddd)</i> 9506.62.10	Balls, other than golf balls and table-tennis balls –Inflatable: For soccer

(eee) 9506.62.90	Balls, other than golf balls and table-tennis balls –Inflatable: Other
(fff) 9506.62.90	Balls, other than golf balls and table-tennis: Other
(ggg) Ex 8414.20.00	Ball pumps
(hhh) 9506.99.10	Other: For cricket, other than cricket balls
(iii) 9506.99.20	Other: For soccer, other than soccer balls
(jjj) 9506.99.30	Other: For lawn tennis, other than tennis rackets and balls
(kkk) Ex 9506.99.90	Hockey sticks
(lll) Ex 9506.99.90	Baseball bats
(mmm) Ex 9506.99.90	Softball bats
(nnn) Ex 9506.99.90	Basketball Nets
(ooo) Ex 9506.99.90	Volleyball Nets
(ppp) Ex 9506.99.90	Badminton Nets
(qqq) Ex 9506.99.90	Netball Nets
(rrr) Ex 9506.99.90	Fencing foils
(sss) Ex 9506.99.90	Fencing sabres
(ttt) Ex 9506.99.90	Fencing rapiers
(uuu) Ex 9506.99.90	Fencing Epees
(vvv) Ex 9506.99.90	Fencing masks
(www) Ex 9506.99.90	Fencing breast plate
(xxx) Ex 9506.99.90	Archery bows
(yyy) Ex 9506.99.90	Archery arrows
(zzz) Ex 9506.99.90	Archery targets
(aaaa) Ex 9506.99.90	Archery arm guards
(bbbb) Ex 9506.99.90	Archery T-squares
(cccc) Ex 9506.99.90	Archery bow stringers
(dddd) Ex 6602.00.00	Riding-crops
(eeee) Ex 6602.00.00	Equestrian whip
(ffff) Ex 4201.00.00	Equestrian saddle
(gggg) Ex 4201.00.00	Equestrian bridles
(hhhh) Ex 9506.99.90	Basketball backstops
(iiii) Ex 9506.99.90	Basketball backboards
(jjjj) Ex 9506.99.90	Netball rings
(kkkk) Ex 9506.99.90	Netball goal posts

(llll) Ex 9506.99.90	Water polo goal posts
(mmmm) Ex 3926.20.00	Baseball gloves
(nnnn) Ex 4203.21.00	Baseball gloves
(oooo) Ex 3926.20.00	Boxing gloves
(pppp) Ex 4203.21.00	Boxing gloves
(qqqq) Ex 3926.20.00	Cricket gloves
(rrrrr) Ex 4203.21.00	Cricket gloves
(ssss) Ex 3926.20.00	Cycling gloves
(tttt) Ex 4203.21.00	Cycling gloves
(uuuu) Ex 3926.20.00	Equestrian gloves
(vvvv) Ex 3926.20.00	Equestrian gloves
(wwww) Ex 3926.20.00	Golf gloves
(xxxx) Ex 4203.21.00	Golf gloves
(yyyy) Ex 3926.20.00	Hockey gloves
(zzzz) Ex 4203.21.00	Hockey gloves
(aaaaa) Ex 3926.20.00	Gloves used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate.
(bbbbb) Ex 4203.21.00	Gloves used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate.
(ccccc) Ex 3926.20.00	Rowing gloves
(dddd) Ex 4203.21.00	Rowing gloves
(eeee) Ex 3926.20.00	Rugby gloves
(ffff) Ex 4203.21.00	Rugby gloves
(ggggg) Ex 3926.20.00	Soccer gloves
(hhhhh) Ex 4203.21.00	Soccer gloves
(iiii) Ex 6506.10.00	Baseball helmets
(jjjj) Ex 6506.10.00	Boxing headgear
(kkkkk) Ex 6506.10.00	Cricket helmets
(lllll) Ex 6506.10.00	Cycling helmets
(mmmmm) Ex 6506.10.00	Equestrian helmets
(nnnnn) Ex 6506.10.00	Rugby headgear
(ooooo) Ex 6506.10.00	Water polo headgear
(ppppp) Ex 6506.10.00	Headgear used in combat sports such as Mixed Martial Arts, Sambo, Kick Boxing, Taekwondo and Karate

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Commencement

4. This Order comes into effect on the 1st day of January, 2025.

Dated this 31st day of December, 2024.

C. IMBERT
Minister of Finance