

LEGAL NOTICE No. 63

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, 1989

IN EXERCISE OF ORDER

MADE BY THE MINISTER UNDER SECTIONS 3(2), 8(4) AND 15(2) OF THE VALUE ADDED TAX ACT, 1989

THE VALUE ADDED TAX ORDER, 1990

Citation

1. This Order may be cited as the Value Added Tax Order, 1990.

Schedule 1
amended
Act No. 37
of 1989

2. Schedule 1 of the Value Added Tax Act (hereinafter called "the Act") is amended in paragraph (e) of item 10 by deleting the words "under the Hire Purchase Act".

Schedule 2
amended

3. Schedule 2 of the Act is amended—

(a) in item 4 by inserting the words "and plants" after the word "plants" occurring in line one;

(b) by substituting for item 17, the following—

" 17. 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."; and

(c) by adding immediately after item 19, the following new items—

" 20. Goods and water for consumption or sale on board an aeroplane or ship in the course of providing international commercial services.

21. Charter of ships or aircraft for use in international commercial services."

Schedule 3
amended

4. Schedule 3 of the Act is amended—

(a) by substituting for the words "TO BE INCLUDED AS A" occurring in the heading, the words "WITH RESPECT TO THE";

(b) in item 6 by deleting the words ", transfer or other disposition" occurring in line one; and

(c) by renumbering items 6 and 7 as items 7 and 8 respectively and by inserting immediately after item 5, the following new item—

" 6. The lease or rental of—

(a) an interest in land; or

(b) a building or other structure attached to land, shall be regarded as a supply of services and, for the purposes of this item, payments made under a lease with an option to purchase are deemed to be payments in respect of the lease of the property."

Made this 29th day of March, 1990.

S. WILSON
Minister of Finance