

LEGAL NOTICE No. 31

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, 1989

ORDER

MADE BY THE MINISTER UNDER SECTION 3(2) AND SECTION 8(4)
OF THE VALUE ADDED TAX ACT

THE VALUE ADDED TAX (PUBLIC TRANSPORT SERVICE
CORPORATION) ORDER, 1991

1. This Order may be cited as the Value Added Tax (Public Transport Service Corporation) Order, 1991.

2. Schedule 1 to the Value Added Tax Act, 1989 is amended in item 2 by inserting after the word “services” the words “other than bus services supplied by the Public Transport Service Corporation under the Public Transport Service Act”.

Citation
Public Transport Service Corporation Bus Service to be a prescribed service
Chap. 48:02
Service to be zero-rated

3. Schedule 2 to the Value Added Tax Act, 1989 is amended by inserting after item 7 the following item:

“ 7A. Bus services supplied by the Public Transport Service Corporation under the Public Transport Service Act.”.

Made this 8th day of March, 1991.

W. DOOKERAN
Minister of Finance