

LEGAL NOTICE NO. 75

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)
ORDER, 2013

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2013.

2. Schedule 2 of the Value Added Tax Act is amended by deleting ^{Schedule 2}item 7B and substituting the following item: ^{amended}

“ 7B. (1) A motor vehicle belonging to a national returning
from abroad who—

(a) has attained eighteen years of age and—

- (i) is or was a citizen of Trinidad and Tobago;
- (ii) has citizenship of two countries, one of which
is Trinidad and Tobago; or
- (iii) is the spouse of the person referred to in
subparagraph (i) or (ii);

(b) has obtained from the Minister to whom
responsibility for trade is assigned, a licence to
import such vehicle in accordance with the Trade
Ordinance; and

19 of 1959

(c) returns to Trinidad and Tobago to reside
permanently after residing abroad for a continuous
period of not less than five years and where the
returning national—

(i) imports the motor vehicle—

(A) within six months prior to; or

(B) within one year after,
his return to Trinidad and Tobago;

(ii) provides proof of ownership of the motor
vehicle; and

(iii) requires the motor vehicle for his personal use.

(2) For the purposes of subclause (1), continuous residence abroad by a returning national shall not be affected by temporary visits to Trinidad and Tobago for periods not exceeding three months in each of the five years immediately prior to his return to Trinidad and Tobago to reside permanently.

(3) A returning national shall only be allowed to import one motor vehicle under subclause (1).”.

Commence-
ment

3. This Order is deemed to have come into operation on 24th May, 2013.

Dated this 29th day of May, 2013.

L. HOWAI
Minister of Finance