

LEGAL NOTICE NO. 178

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 THE PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
(NO. 2) ORDER, 2013

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) (No. 2) Order, 2013.

2. Schedule 2 of the Value Added Tax Act is amended by inserting ^{Schedule 2}
after item 30A, the following item: _{amended}

“ 30B. (1) Closed Circuit Television (CCTV) systems as
presented, put up in packages for retail sale comprising the
following main components:

- (a) CCTV camera(s);
- (b) VCR or DVR;
- (c) video monitor(s);
- (d) cables; and
- (e) a controller, switches, audio board/receivers.

(2) The CCTV systems referred to in subitem (1)
shall have the following minimum specifications:

- (a) in analog systems, a complete analog surveillance
kit with digital video recorder, day/night 560 TVL
cameras and infrared LEDs, with installation
materials; or
- (b) in digital systems, a surveillance system with
internet protocol (IP) security cameras, network
video recorder and installation materials.

(3) The CCTV systems referred to in subitem (1)
shall—

- (a) be NTSC compatible;

(b) have a minimum of—

(i) 560 TV lines, in respect of analog systems;
or

(ii) 1 megapixel, in respect of digital systems;
and

(c) have a minimum of 1.0 luminous flux per unit area
(lux).

(4) The CCTV systems referred to in subitem (1)
may—

(a) have infrared LEDs; and

(b) contain kits of 4, 8, 16, 24 or 36 cameras.”.

Legal Notice
No. 355 of
2012 revoked

3. Legal Notice No. 355 of 2012 dated 2nd October, 2012 is revoked.

Dated this 26th day of August, 2013.

L. HOWAI
Minister of Finance and the Economy