

LEGAL NOTICE NO. 409

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)
(NO. 3) ORDER, 2012

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) (No. 3) Order, 2012.

2. Schedule 2 of the Value Added Tax Act is amended—

Schedule 2
amended

(a) in item 1(1)—

- (i) in paragraph (o), by deleting the word “tinned”
before the word “sardines”;
- (ii) in paragraph (av), by deleting after the words
“drink” the word “and”;
- (iii) in paragraph (aw), by deleting the full stop and
substituting a semi-colon;
- (iv) in paragraph (br), by deleting after the words
“number 1514.99.00;”, the word “and”;
- (v) in paragraph (bs), by deleting the full stop
after the words “number 1516.20.00” and
substituting a semi-colon;
- (vi) in paragraph (ca), delete subparagraph (vi)
and substitute the following subparagraph;
“(vi) Other; of Bovine Animals;”;
- (vii) in paragraph (cj)—
 - (A) in the chapeau, by inserting after
the words “acetic acid,” the words
“whether or not”;

(B) by deleting subparagraph (vi) and substituting the following subparagraph:

“(vi) Olives and capers other than those in packages of not less than 50 kg;” and

(C) by inserting after subparagraph (viii) the following subparagraph:

“(ix) Other vegetables and mixtures of vegetables other than those in packages of not less than 50 kg;”

(viii) in paragraph (cl)—

(A) in subparagraph (iii), by inserting after the word “jellies” the words “in retail packages”;

(B) in subparagraph (iv), by inserting after the word “based” the words “in retail packages”;

(C) in subparagraph (v), by inserting after the word “jellies” the words “in retail packages”; and

(D) in subparagraph (vi), by inserting after the word “paste” the words “in retail packages”;

(ix) in paragraph (cn)—

(A) by deleting subparagraph (i) and substituting the following subparagraph:

“(i) Nuts including mixtures in any form;” and

(B) by deleting subparagraph (xi) and substituting the following subparagraph:

“(xi) Banana, Plantain, Breadfruit, Sweet Potato and Cassava Chips;”

(x) in paragraph (co)(vi), by inserting after subsubparagraph (D) the following subsubparagraph:

“(E) Coconut water;”

- (xi) by deleting paragraph (cv) and renumbering paragraphs (cw), (cx) and (cy) as paragraphs (cv), (cw) and (cx);
- (xii) in paragraph (cw) as renumbered, by deleting the word “and” after the semi-colon;
- (xiii) by deleting paragraph (cx) as renumbered, and substituting the following paragraph:
 - “(cx) All other Non-Alcoholic Beverages;”;and
- (xiv) by inserting after paragraph (cx) as renumbered, the following items:
 - “(cy) Spices used in food preparation, prepared or preserved other than by natural means whether or not dried, crushed or ground:
 - (i) Pepper of any kind, including mixtures of pepper;
 - (ii) Vanilla in any form;
 - (iii) Cinnamon and cinnamon-tree flowers in any form;
 - (iv) Cloves in any form;
 - (v) Nutmeg, mace and cardamoms in any form;
 - (vi) Seeds of anise, badian, fennel, coriander, cumin or caraway and juniper berries in any form including mixtures;
 - (vii) Ginger, saffron, turmeric (curcuma), thyme, bay leaves and other similar spices including mixtures of spices in any form;
 - (cz) Essences, extracts and food colouring used in the preparation of food including mixtures:
 - (i) Almond essence;
 - (ii) Aniseed essence;
 - (iii) Pear essence;

- (iv) Coconut essence;
- (v) Cherry essence;
- (vi) Kola essence;
- (vii) Lemon essence;
- (viii) Mixed essence;
- (ix) All other essences including mixtures of essences;
- (da) Soya, tofu, gluten and vegetarian meat substitutes in any form, flavoured or unflavoured, otherwise prepared or preserved whether or not dried or mixed with vegetables for consumption;
- (db) Edible seeds and mixtures of seeds prepared or preserved other than by natural means and in any form:
 - (i) Sunflower seeds;
 - (ii) Sesamum seeds;
 - (iii) Linseed;
 - (iv) Rape or Colza seeds;
 - (v) Mustard seeds;
 - (vi) Poppy seeds;
 - (vii) Pumpkin seeds;
 - (viii) All other seeds including mixtures of seeds;
- (dc) All other fish and edible parts of fish, salted or in brine, dried or smoked excluding fish eggs, but including flours, meals, fillets, patties and pellets of fish prepared or preserved;
- (dd) Gelatin in retail packages only;
- (de) Corn meal prepared or preserved other than by natural means;
- (df) Prepared or preserved cakes and muffins whether or not flavoured;
- (dg) Seasoning powders; and
- (dh) Sausages.”;

(b) by deleting item 1A and inserting the following item after item 1(1):

“ (1A) Any of the following items in relation to a food which is prepared by a process including by freezing, chilling or packaging, a mechanical process or a process solely employing the elements of the weather are zero rated:

- (a) Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. Meat of bovine animals: Dried;
- (b) Vegetables whether or not frozen (cooked by steaming or boiling in water); Mixtures of vegetables; Other;
- (c) Dried vegetables, whole, cut, sliced, broken or in powder but not further prepared:
 - (i) Onions;
 - (ii) Other vegetables; mixtures of vegetables;
- (d) Dried leguminous vegetables, shelled, whether or not skinned or split:
 - (i) Peas (*Pisum Sativum*): Pigeon peas;
 - (ii) Peas (*Pisum Sativum*): Split peas
 - (iii) Peas (*Pisum Sativum*): Blackeye peas;
 - (iv) Peas (*Pisum Sativum*): Other peas;
 - (v) Peas (*Pisum Sativum*): Chickpeas (*Garbanzos*);
 - (vi) Beans (*Vigna spp.; Phaseolus spp.*): Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek;
 - (vii) Beans (*Vigna spp.; Phaseolus spp.*): Small red (adzuki) beans (*Phaseolus or vigna angularis*);
 - (viii) Kidney beans, including white pea beans (*Phaseolus vulgaris*): Red kidney beans;
 - (ix) Beans (*Vigna spp.; Phaseolus spp.*): Kidney beans, including white pea beans (*Phaseolus vulgaris*): Other;
 - (x) Beans (*Vigna spp.; Phaseolus spp.*): Other;

(xi) Beans (*Vigna spp.*; *Phaseolus spp.*):
Lentils;

(xii) Beans (*Vigna spp.*; *Phaseolus spp.*):
Broad beans (*Vicia faba var. major*) and
Horse beans (*Vicia faba bar. Equina*,
Vicia faba var. minor); and

(xiii) Other dried leguminous vegetables,
shelled, whether or not skinned or split;

(e) Dates;

(f) Prunes;

(c) by deleting the item after item 1(2) and inserting the
following item:

“ (3) In this item “milk” in relation to a food, means
fresh animal milk; U.H.T. milk; pasteurized milk; dry
or powdered milk; dry or powdered skimmed milk;
evaporated milk; condensed milk; flavoured and
unflavoured milk and milk substitutes whether or not
from animal origin.”.

Commence-
ment

3. This Order is deemed to have come into effect on the 15th day of
November, 2012.

Dated this 28th day of December, 2012.

L. HOWAI

Minister of Finance and the Economy