

LEGAL NOTICE No. 48

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, 1989

ORDER

MADE BY THE MINISTER UNDER SECTION 8(4) OF THE
VALUE ADDED TAX ACT, 1989

THE VALUE ADDED TAX ORDER, 1995

Citation

1. This Order may be cited as the Value Added Tax Order, 1995.

Schedule 2
amended
Act No. 37
of 1989

2. Schedule 2 of the Value Added Tax Act, 1989 is amended by inserting after item 26, the following item:

“ 27. Plant, equipment, machinery or components which the Comptroller of Customs and Excise is satisfied are intended for use in—

(a) constructing, altering, reconstructing or extending an enterprise classified as a highly capital intensive enterprise under section 9 of the Fiscal Incentives Act (hereinafter referred to as “the Act”) and declared, by Order, to be an approved enterprise under section 10 of the Act;

(b) equipping an enterprise referred to in paragraph (a) for the purpose of manufacturing its approved product as defined by the Act,

during the period commencing with the date of publication of the Order referred to in paragraph (a) and terminating on the date on which the benefits granted by that Order cease.”.

Made this 11th day of April, 1995.

W. MOTTLEY
Minister of Finance