

LEGAL NOTICE NO. 7

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 PARLIAMENT

THE VALUE ADDED TAX (AMENDMENT TO SCHEDULE 2)
ORDER, 2017

1. This Order may be cited as the Value Added Tax (Amendment to Citation
Schedule 2) Order, 2017.

2. Schedule 2 to the Value Added Tax Act is amended by inserting Schedule 2
immediately after item 43 the following items: amended
Chap. 75:06

“ 44. Repair of yachts and pleasure craft owned by persons
who are neither citizens nor residents of Trinidad and Tobago
at the time when the repairs are performed.

45. (1) Any service supplied to yachts and pleasure craft
owned by persons who are neither citizens nor residents of
Trinidad and Tobago at the time when the service is supplied.

(2) In this item, “service” includes port and harbour
services, docking, berthing, mooring, conservancy or the
arranging of such services.”.

3. This Order comes into operation on 1st January, 2017.

Commence-
ment

Dated this 1st day of February, 2017.

C. IMBERT
Minister of Finance