

LEGAL NOTICE NO. 365

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. 2) ORDER, 2012

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

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

Schedule 2  
amended

(a) in item 1(1)—

- (i) in paragraph (d), by deleting the semicolon after the words “tinned milk” and inserting the words “, cream and creamers;”;
- (ii) in paragraph (al), by deleting after the word “biscuits” the words “, unsweetened” and substituting a semicolon; and
- (iii) by deleting paragraphs (ag), (ah) and (ak);

(b) by inserting after item 1(1)(bs) the following items:

“(bt) Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:

- (i) Meat of swine: Hams, shoulders and cuts thereof with bone in;
- (ii) Meat of swine: Bellies (streaky) and cuts thereof, Bacon;
- (iii) Meat of swine: Other: Salted or in brine;
- (iv) Meat of bovine animals: Salted or in brine;

(bu) Yogurt;

(bv) Dairy spreads;

(bw) Other, Butter fat and butter oil;

- (bx) Tea, whether or not flavoured, including herbal teas;
- (by) Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice; germ of cereals, whole, rolled, flaked or ground;
- (bz) Imitation lard and lard substitutes (shortening);
- (ca) Prepared or preserved meat, meat offal or blood of—
  - (i) Turkey;
  - (ii) Fowls;
  - (iii) Hams and cuts of swine;
  - (iv) Shoulders and cuts of swine;
  - (v) Other mixtures;
  - (vi) Bovine animals;
  - (vii) Other prepared or preserved meat, meat offal or blood including preparations of blood of any animal;
  - (viii) Luncheon meat;
- (cb) Prepared or preserved—
  - (i) Salmon;
  - (ii) Crab;
  - (iii) Shrimps and prawns;
- (cc) Cake mix in retail packages not exceeding 2 kg;
- (cd) Oatmeal, meal or cereal which must be boiled in water or milk to make a porridge;
- (ce) Waffles and wafers excluding communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products;
- (cf) Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid other than—
  - (i) cucumber and gherkins; and
  - (ii) those in packages of not less than 50 kg;

- (cg) Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid except those in packages of not less than 50 kg;
- (ch) Other tomatoes other than tomato paste and except those in packages of not less than 50 kg;
- (ci) Mushrooms prepared or preserved otherwise than by vinegar or acetic acid other than mushrooms of the genus *Agaricus*;
- (cj) Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products preserved by sugar (drained, glacé or crystallized):
  - (i) Potatoes other than those in packages of not less than 50 kg;
  - (ii) Homogenized vegetables: Preparations for infant use, put up for retail sale;
  - (iii) Peas (*Pisum Sativum*) other than those in packages of not less than 50 kg;
  - (iv) Beans (*Vigna spp., Phaseolus spp.*): Beans, shelled other than those in packages of not less than 50 kg;
  - (v) Other beans (*Vigna spp., Phaseolus spp.*) other than those in packages of not less than 50 kg;
  - (vi) Olives other than those in packages of not less than 50 kg;
  - (vii) Sweet corn (*Zea mays var. saccharata*) other than those in packages of not less than 50 kg;
  - (viii) Bamboo shoots other than those in packages of not less than 50 kg;
- (ck) Maraschino and glacé cherries;

- (cl) Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:
- (i) Homogenized preparations: Preparations for infant use, put up for retail sale;
  - (ii) Citrus fruit, fruit purée and fruit paste in retail packages;
  - (iii) Other fruit purée and fruit paste, not in retail packages, other than guava cheese, nutmeg jams and jellies;
  - (iv) Pineapple—based;
  - (v) Guava jams and jellies;
  - (vi) Other fruit purée and fruit paste;
- (cm) Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals other than maize (corn) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, except bulgur wheat;
- (cn) Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
- (i) Nuts, ground-nuts and other seeds, whether or not mixed together: Ground-nuts;
  - (ii) Pineapples;
  - (iii) Oranges;
  - (iv) Grapefruits;
  - (v) Pears;
  - (vi) Apricots;
  - (vii) Cherries;
  - (viii) Peaches, including nectarines;

- (ix) Strawberries;
  - (x) Other excluding mixtures of peanut butter and other mixtures;
  - (xi) Banana and plantain chips;
  - (xii) Other mixtures;
- (co) Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
- (i) Other juice of any single citrus fruit (excluding orange, grapefruit, lime): Of a Brix value not exceeding 20: Other in packages put up for retail sale;
  - (ii) Pineapple juice: Of a Brix value not exceeding 20;
  - (iii) Tomato juice;
  - (iv) Grape juice (including grape must):
    - (A) Of a Brix value not exceeding 30: For infant use in packages put up for retail sale;
    - (B) Of a Brix value not exceeding 30: Other in packages put up for retail sale;
    - (C) Other grape juice;
  - (v) Apple juice:
    - (A) Of a Brix value not exceeding 20: For infant use in packages put up for retail sale;
    - (B) Of a Brix value not exceeding 20: Other, in packages put up for retail sale;
    - (C) Other apple juice;
  - (vi) Juice of any other single fruit or vegetable:
    - (A) Passion fruit juice: Other, in packages put up for retail sale;
    - (B) Other passion fruit juice;

- (C) Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale;
- (D) Other juice of any single fruit or vegetable;
- (vii) Mixtures of juices:
  - (A) Preparations of other mixtures of juices for infant use, put up for retail sale;
  - (B) Other mixtures of juices;
- (cp) Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
  - (i) Other tomato sauces;
  - (ii) Pepper sauce;
  - (iii) Mayonnaise;
  - (iv) Worcestershire sauce;
  - (v) Anchar, Kuchela and similar preparations;
  - (vi) All other similar sauces and preparations;
- (cq) Soups and broths and preparations therefor; homogenized composite food preparations:
  - (i) In liquid form;
  - (ii) In solid or powder form;
  - (iii) Homogenized composite food preparations: Preparations for infant use, put up for retail sale;
- (cr) Flavouring powders for making beverages;
- (cs) Coconut milk in retail packages;
- (ct) Artificial sweeteners;
- (cu) Other waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter;

- (cv) Other waters containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages;
  - (cw) Other beverages containing cocoa;
  - (cx) Malt beverages; and
  - (cy) All other beverages;”;
- (c) by inserting after item 1(2) the following:  
“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.”;
- (d) 1A. Any of the following items in relation to a food which is prepared by a process other than by freezing, chilling or packaging, a mechanical process or a process solely employing the elements of the weather:
- (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 (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;
- (g) Seeds of cumin;
- (h) Sausages and similar products, of meat, meat offal  
or blood; food preparations based on these products:
- (i) Other chicken sausages;
  - (ii) Other sausages, canned;
  - (iii) Other sausages.

Commence-  
ment

3. This Order comes into effect on the 15th day of November, 2012.

Dated this 9th day of November, 2012.

L. HOWAI

*Minister of Finance and the Economy*