

LEGAL NOTICE NO. 89

REPUBLIC OF TRINIDAD AND TOBAGO

THE VALUE ADDED TAX ACT, CHAP. 75:06

REGULATIONS

MADE BY THE MINISTER UNDER SECTION 47E OF THE VALUE ADDED  
TAX ACT AND TO BE LAID IN PARLIAMENT

THE VALUE ADDED TAX (BOND-PAYMENT REFUND)  
(AMENDMENT) (NO. 2) REGULATIONS, 2020

1. These Regulations may be cited as the Value Added Tax (Bond- Citation  
Payment Refund) (Amendment) (No. 2) Regulations, 2020.

2. In these Regulations, “the Regulations” means the Value Added Interpretation  
Tax (Bond-Payment Refund) Regulations, 2020. L.N. No. 68 of  
2020

3. The Regulations are amended by deleting regulation 10 and Regulation 10  
substituting the following new regulation: amended

“Payment of interest 10. The interest accrued on the bonds shall be paid  
every six months commencing from the date of issue and  
continuing to the date of maturity.”.

Dated this 1st day of May, 2020.

C. IMBERT  
*Minister of Finance*