



LEGAL NOTICE NO. 103

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. 3) REGULATIONS, 2020

1. These Regulations may be cited as the Value Added Tax (Bond- Citation  
Payment Refund) (Amendment) (No. 3) 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 in regulation (6), by deleting Regulation 6  
sub-regulation (1) and substituting the following: amended

(1) A bond is transferable to—

- Chap. 79:09 (a) any financial institution, as defined under  
the Financial Institutions Act;
- Chap. 83:03 (b) the Unit Trust Corporation, as established  
under the Unit Trust Corporation of Trinidad  
and Tobago Act;
- Chap. 32:01 (c) the National Insurance Board, as established  
under the National Insurance Act;
- Act No. 4 of  
2018 (d) any insurance company, registered under  
the Insurance Act;
- Chap. 83:02 (e) any entity dealing in mutual funds or  
securities which is regulated under the  
Securities Act; or
- Chap. 81:03 (f) any credit union registered under the  
Co-Operatives Societies Act.

Dated this 28th day of May, 2020.

C. IMBERT  
*Minister of Finance*