

**SCHEDULE 2 – ITEMS TO BECOME STANDARD RATED  
(EFFECTIVE FEBRUARY 1 2016)**

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## 1. (1) Any —

- (a) rice (except parboiled and brown rice);
- (b) flour (except all-purpose and wheat flour);
- (c) milk - including processed and tinned milk, U.H.T milk, condensed milk, flavoured and unflavoured milk and milk substitutes whether or not from animal origin and cream and creamers,
- (d) bread (except white and whole wheat bread);
- (e) cheese and curd (except cheddar cheese and rennet free cheese);
- (f) fresh butter;
- (g) peanut butter;
- (h) table salt;
- (i) salted butter;
- (j) pasta (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli and cannelloni (except uncooked and stuffed pasta);
- (k) cane sugar (except brown sugar);
- (l) cocoa powder, whether or not containing added sugar or other sweetening matter;
- (m) coffee;
- (n) mauby;
- (o) orange juice;
- (z) herring;
- (aa) tunas;
- (ab) mackerel;
- (ad) soya-bean oil;
- (ae) maize (corn) oil and its fractions;
- (af) sesame oil and its fractions;
- (ag) icing sugar;

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- (ah) preparations of malt extract;
- (ai) biscuits;
- (aj) grapefruit juice;
- (ak) vanilla essence;
- (al) soy sauce;
- (am) tomato ketchup;
- (an) prepared mustard;
- (ao) mineral water;
- (ap) ordinary natural water;
- (aq) aerated beverages;
- (ar) orange drink;
- (as) grapefruit drink;
- (at) vinegar (except pure white vinegar);
- (ax) **Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**
  - Crude oil having tariff heading number 1508.10.00;
- (ay) **Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**
  - Other having tariff heading number 1508.90.00;
- (az) **Olive oil and its fractions, whether or not refined, but not chemically modified.**
  - Virgin having tariff heading number 1509.10.00;
- (ba) **Olive oil and its fractions, whether or not refined, but not chemically modified.**
  - Other having tariff heading number 1509.90.00;
- (bb) **Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**
  - Crude oil having tariff heading number 1510.00.10;
- (bc) **Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**
  - Other having tariff heading number 1510.00.90;
- (bd) **Palm oil and its fractions, whether or not refined, but not chemically modified.**
  - Crude oil having tariff heading number 1511.10.00;
- (be) **Palm oil and its fractions, whether or not refined, but not chemically modified.**
  - Other: Palm stearin having tariff heading number 1511.90.10;
- (bf) **Palm oil and its fractions, whether or not refined, but not chemically modified.**
  - Other: Other having tariff heading number 1511.90.90;

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- (bg)* **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**  
Sunflower-seed or safflower oil and fractions thereof:  
Crude oil having tariff heading number 1512.11.00;
- (bh)* **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**  
Sunflower-seed or safflower oil and fractions thereof:  
Other having tariff heading number 1512.19.00;
- (bi)* **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**  
Cotton-seed oil and its fractions: Crude oil, whether or not gossypol has been removed having tariff heading number 1512.21.00;
- (bj)* **Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**  
Cotton-seed oil and its fractions: Other having tariff heading number 1512.29.00;
- (bk)* **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**  
Coconut (copra) oil and its fractions: Crude oil having tariff heading number 1513.11.00;
- (bl)* **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**  
Coconut (copra) oil and its fractions: Other having tariff heading number 1513.19.00;
- (bm)* **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**  
Palm kernel or babassu oil and fractions thereof:  
Crude oil having tariff heading number 1513.21.00;
- (bn)* **Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**  
Palm kernel or babassu oil and fractions thereof:  
Other having tariff heading number 1513.29.00;
- (bo)* **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**  
Low erucic acid rape or colza oil and its fractions:  
Crude oil having tariff heading number 1514.11.00;

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*(bp)* **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**

Low erucic acid rape or colza oil and its fractions:  
Other having tariff heading number 1514.19.00;

*(bq)* **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**

Low erucic acid rape or colza oil and its fractions:  
Other Crude oil having tariff heading number  
1514.91.00;

*(br)* **Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**

Low erucic acid rape or colza oil and its fractions:  
Other having tariff heading number 1514.99.00;

*(bs)* **Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**

Animal fats and oils and their fractions: Vegetable fats and oils and their fractions having tariff heading number  
1516.20.00;

*(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) Other; of Bovine Animals;
- (vii) Other prepared or preserved meat, meat offal or blood including preparations of blood of any animal;
- (viii) Luncheon meat;

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- (cb) Prepared or preserved–
  - (i) Salmon;
  - (ii) Crab;
  - (iii) Shrimps and prawns;
- (cc) Cake mix in retail packages not exceeding 2 kg;
- (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, whether or not 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 and capers 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;
  - (ix) Other vegetables and mixtures of vegetables other than those in packages of not less than 50 kg;
- (ck) Maraschino and glacé cherries;

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- (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 in retail packages;
  - (iv) Pineapple-based in retail packages;
  - (v) Guava jams and jellies in retail packages;
  - (vi) Other fruit purée and fruit paste in retail packages;
- (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 including mixtures in any form;
  - (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, Plantain, Breadfruit, Sweet Potato and Cassava 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;

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- (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;
  - (E) Coconut water;
- (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;
  - (iv) Preparations for infant use, put up for retail sale;

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- (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 nonalcoholic 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 beverages containing cocoa;
- (cw) Malt beverages;
- (cx) All other Non-Alcoholic Beverages;
- (cy) Spices used in food preparation, prepared or preserved other than by natural means whether or not dried, crushed or ground:
  - (i) Pepper of any kind, including mixtures of pepper;
  - (ii) Vanilla in any form;
  - (iii) Cinnamon and cinnamon-tree flowers in any form;
  - (iv) Cloves in any form;
  - (v) Nutmeg, mace and cardamoms in any form;
  - (vi) Seeds of anise, badian, fennel, coriander, cumin or caraway and juniper berries in any form including mixtures;
  - (vii) Ginger, saffron, turmeric (curcuma), thyme, bay leaves and other similar spices including mixtures of spices in any form;
- (cz) Essences, extracts and food colouring used in the preparation of food including mixtures:
  - (i) Almond essence;
  - (ii) Aniseed essence;
  - (iii) Pear essence;
  - (iv) Coconut essence;
  - (v) Cherry essence;
  - (vi) Kola essence;
  - (vii) Lemon essence;
  - (viii) Mixed essence;
  - (ix) All other essences including mixtures of essences;
- (da) Soya, tofu, gluten and vegetarian meat substitutes in any form, flavoured or unflavoured, otherwise prepared or preserved whether or not dried or mixed with vegetables for consumption;



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- (db)* Edible seeds and mixtures of seeds prepared or preserved other than by natural means and in any form:
  - (i) Sunflower seeds;
  - (ii) Sesamum seeds;
  - (iii) Linseed;
  - (iv) Rape or Colza seeds;
  - (v) Mustard seeds;
  - (vi) Poppy seeds;
  - (vii) Pumpkin seeds;
  - (viii) All other seeds including mixtures of seeds;
- (dc)* All other fish and edible parts of fish, salted or in brine, dried or smoked excluding fish eggs, but including flours, meals, fillets, patties and pellets of fish prepared or preserved;
- (dd)* Gelatin in retail packages only;
- (de)* Corn meal prepared or preserved other than by natural means;
- (df)* Prepared or preserved cakes and muffins whether or not flavoured;
- (dg)* Seasoning powders; and
- (dh)* Sausages.
- (di)* Corned Mutton;
- (dj)* Other food preparations not elsewhere specified or included, put up in packagings with indications that they maintain general health or well-being: Protein, vitamin and calcium based meal/food supplements having tariff heading 2106.90.90.

(1A) Any of the following items in relation to a food which is prepared by a process including by freezing, chilling or packaging, a mechanical process or a process solely employing the elements of the weather are zero rated:

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- (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 whether or not frozen (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)* Dates;
- (e)* Prunes;

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- \*7B. (1) A motor vehicle belonging to a national returning from abroad who–
- (a) has attained eighteen years of age and–
    - (i) is or was a citizen of Trinidad and Tobago;
    - (ii) has citizenship of two countries, one of which is Trinidad and Tobago; or
    - (iii) is the spouse of the person referred to in subparagraph (i) or (ii);
  - (b) has obtained from the Minister to whom responsibility for trade is assigned, a licence to import such vehicle in accordance with the Trade Ordinance; and
  - (c) returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years and where the returning national–
    - (i) imports the motor vehicle–
      - (A) within six months prior to; or
      - (B) within one year after, his return to Trinidad and Tobago;
    - (ii) provides proof of ownership of the motor vehicle; and
    - (iii) requires the motor vehicle for his personal use.

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- (2) For the purposes of subclause (1), continuous residence abroad by a returning national shall not be affected by temporary visits to Trinidad and Tobago for periods not exceeding three months in each of the five years immediately prior to his return to Trinidad and Tobago to reside permanently.
- (3) A returning national shall only be allowed to import one motor vehicle under subclause (1).

15. Veterinary services supplied in respect of animals referred to in item 2.

22. Books namely literary works, reference books, directories, collections of letters or documents permanently bound in covers, loose-leaf books, manuals or instructions whether complete with their binder or not, amendments to loose-leaf books even if issued separately, school work books and other educational texts in question-and-answer format with spaces for insertion of answers, children's picture and painting books, exercise books, other paper and paperboard of a kind used for writing, printing or other graphic purposes (Heading No. 4823.90.30), puzzles (Heading No. 9503.60.00), magazines not otherwise prohibited to be imported, exported or carried coastwise (Heading No. 4902.90.00), notebooks only (Heading No. 4820.10.00), but excluding brochures, pamphlets and leaflets, news-papers, journals and periodicals, photograph and stamp albums.  
(except workbooks, activity books, exercise books and similar books for educational purposes for use in schools, colleges and other educational institutions).

25. 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.

26. (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.

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29. The items contained in the First Schedule to the Customs Act under Tariff Heading No. 84.71, being automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
30. Computer peripherals and mouse pads, not including audio compact discs of Tariff Subheading 8523.40.40 and digital versatile discs (DVD's) of Subheadings 8523.40.60 and 8523.40.70.
- 30A. Terminal equipment or other equipment to be installed or used for a public telecommunications network or telecommunications service or radio communications service and certified as such by the Telecommunications Authority of Trinidad and Tobago.

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- e. frames and mountings of plastic having tariff sub-heading number 9003.11;
- f. frames and mountings of other material having tariff sub-heading number 9003.19;
- g. parts having tariff sub-heading number 9003.90;
- h. corrective spectacles having tariff sub-heading number 9004.90.

33. The items contained in the First Schedule to the Customs Act—

- a. sports footwear having tariff heading number 6402.19;
- b. sports footwear having tariff heading number 6403.19;
- c. sports footwear having tariff heading number 6404.111;
- d. golf requisites having tariff heading number 9506.31;
- e. tennis requisites having tariff heading number 9506.40;
- f. soccer requisites having tariff heading number 9506.992;
- g. athletic requisites having tariff heading number 9506.912;
- h. cricket requisites having tariff heading number 9506.991;
- i. other sports having tariff heading number 9506.919;
- j. gymnastics having tariff heading number 9506.911;
- k. other outdoor games having tariff heading number 9506.999;
- l. golf balls having tariff heading number 9506.32.00;
- m. lawn-tennis balls having tariff heading number 9506.61.00;
- n. inflatable balls for soccer having tariff heading number 9506.62.10;
- o. other inflatable balls having tariff heading number 9506.62.90;
- p. other balls having tariff number 9506.69.00.

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36. The items contained in the First Schedule to the Customs Act, Tariff Heading Number 34.02 being—
- (a) dishwashing liquids having tariff subheading number 3402.20.10;
  - (b) other liquid detergents having tariff subheading number 3402.20.20;  
and
  - (c) other detergents having tariff subheading number 3402.20.30.
37. The item contained in the First Schedule to the Customs Act, being tallow under Tariff Heading Number 1502.00.10.