

LEGAL NOTICE No. 180

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE
PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES
(NO. 2) ORDER, 1992

1. This Order may be cited as the Provisional Collection of Taxes Citation
(No. 2) Order, 1992.

2. The Citizenship of the Republic of Trinidad and Tobago Chap. 1:50
Regulations are amended in the Second Schedule by substituting for the amended
first and second columns of the fifth item the following:

“Grant of Certificate of Naturalisation under section 12—

- (a) application for certificate \$100.00;
- (b) where application is granted, ... a further \$900.00.”

3. The Commissioner of Affidavits Act is amended—

Chap. 6:52
amended

(a) by deleting section 3 and substituting the following section:

“ 3. (1) The President may appoint fit and proper persons to be Commissioners of Affidavits, and assign a district to each of such Commissioners.

(2) On acceptance of such appointment the Commissioners shall pay to the Registrar General a fee of \$200.00 each.

(3) Every such appointment may at any time be revoked by the President.”;

(b) in section 5 by deleting subsection (4) and substituting the following subsection:

“ (4) Before the grant of an authorisation under subsection (3), the Commissioner shall pay to the Comptroller of Accounts for payment into the Consolidated Fund the sum of one hundred dollars and thereafter, on every anniversary date of such

grant, an additional sum of one hundred dollars shall be paid so long as the authorisation remains in effect.”.

Chap. 7:02
amended

4. The Evidence Act is amended—

(a) by renumbering section 31 as section 31(1) and inserting the following subsections:

“ (2) There shall be paid to the Commissioner of Police for information relating to a road traffic accident a fee of fifty dollars.

(3) The fees specified in the Third Schedule shall be paid by private clients in respect of services provided by the Trinidad and Tobago Forensic Science Centre.”;

(b) by inserting after the Second Schedule the following Schedule:

[Section 31(2)]

“THIRD SCHEDULE

TRINIDAD AND TOBAGO FORENSIC SCIENCE CENTRE
MINISTRY OF NATIONAL SECURITY

SCALE OF FEES

	\$	c.	
<i>Biology</i>			
Grouping of blood in one system	30.00		per sample
Grouping of blood in two or three systems	90.00		do.
Grouping of blood in four or more systems (Paternity)	200.00		do.
Identification of species of blood	40.00		do.
Identification of fibres and hairs	100.00		do.
Identification of spermatozoa and semen	35.00		do.
Examination for trace biological evidence	150.00		do.
<i>Chemistry</i>			
Arson—Petroleum Products Identification	70.00		per sample
Arson—Other substances	80.00		do.
Corrosive substances identification	60.00		do.
Erased Numbers restoration—automobile engine	200.00		do.
Erased Numbers restoration—automobile chassis	200.00		do.
Erased Numbers restoration—other	200.00		do.
Examination of motor vehicle to determine if engine and chassis numbers are original	60.00		do.
Glass comparisons	80.00		do.
Soil comparisons	80.00		do.
Paint comparisons	100.00		do.
Analysis of explosive residues	150.00		do.
Examination of burnt building	200.00		do.
Examination of burnt vehicle	200.00		do.

					\$	c.	
<i>Narcotic and Psychotropic Drug Identifications</i>							
Cannabis	...	...	...	...	60.00		per sample
Cocaine	...	...	...	...	80.00		do.
Other Drugs	...	...	...	...	80.00		do.
<i>Precious Metal Identification</i>							
Gold	...	...	...	...	100.00		per sample
Silver	...	...	...	...	100.00		do.
Other	...	...	...	...	150.00		do.
<i>Document Examination</i>							
Chemical analysis of inks	...	...	...	...	100.00- 200.00		per sample
Chemical analysis of paper	...	...	...	...	100.00- 200.00		do.
Decipherment of damaged, charred, water soaked etc. document	...	...	...	...	100.00- 200.00		do.
Decipherment of erasures/handprinting	...	...	...	...	100.00- 200.00		do.
Identification of typewriting	...	...	...	...	100.00- 200.00		do.
Decipherment of indented writing	...	...	...	...	100.00- 200.00		do.
<i>Firearms</i>							
Cleaning, etc., of fouled and rusted articles	...	...	...	...	50-\$70		per sample
Determining whether safe and functional	...	...	...	...	40.00		do.
Determining if bullet or cartridge case fired from gun	...	...	...	...	60.00		do.
Determining whether round is live	...	...	...	...	30.00		do.
Determining trigger pull	...	...	...	...	30.00		do.
<i>Toxicology</i>							
Alcohol determination in body fluids	...	...	...	...	100.00		per sample
Determination of organophosphate, chlorinated hydro- carbon or paraquat	...	...	...	...	225.00		do.
Other pesticide/weedicide	...	...	...	...	225.00		do.
Pesticide Screen	...	...	...	...	225.00		do.
Pesticide/Drug Screen	...	...	...	...	225.00		do.
Determination of Acidic Drug	...	...	...	...	225.00		do.
Determination of Basic Drug	...	...	...	...	225.00		do.
Determination of other drug	...	...	...	...	225.00		do.
Drug Screen	...	...	...	...	225.00		do.
Determination of Cyanide	...	...	...	...	75.00		do.
Determination of metallic poisons	...	...	...	...	75.00		do.
Carbon Monoxide	...	...	...	...	75.00		do.
Solvents	...	...	...	...	75.00		do.
Other Vapours	...	...	...	...	75.00		do.
Heavy Metals/Drugs/Pesticide Screen	...	...	...	...	300.00		do.
Quantification of toxic agent	...	...	...	...	400.00		do.

<i>Pathology</i>				\$	c.
Post Mortem Examination	...	...	...	1,000.00	

Miscellaneous analyses or those involving unusually large numbers of samples or unusual complexities would be charged for by the Director, Trinidad and Tobago Forensic Science Centre at his discretion.”.

Chap. 15:02
amended

5. The Supplemental Police Regulations are amended by inserting after regulation 16, the following regulation:

“Precept
fees

17. The appropriate fees payable in respect of a precept issued under section 10 of the Act are as follows:

				\$
(a) the issue of a precept	...	...	...	100.00;
(b) the re-issue of a lost precept	...	...	...	20.00.”.

Chap. 16:01
amended

6. The Firearms Regulations are amended—

(a) by inserting after regulation 22 the following regulation:

“Fee

23. The fee for musketry training shall be two hundred dollars for the training of a group of ten persons or less.”;

(b) in the Third Schedule by deleting items 1, 2, 3, 4, 5, 7, 8, 12 and 14 and substituting the following items:

				\$
“ 1. Firearms User’s Licence	...	...	...	150.00
2. Firearms User’s Licence (Member of Rifle Association approval by President)				20.00
3. Firearms User’s Licence (Shotgun)...				120.00
4. Firearms User’s (Employee’s) Certificate	...	...	...	80.00
5. Firearms User’s (Employee’s) Certificate (Shotgun)	...	...	...	50.00
7. Firearms Dealer’s Licence	...	...	...	500.00
8. Gunsmith’s Licence	...	...	...	100.00
12. Variation of Licence, Certificate or Permit	...	...	...	10.00
14. Duplicate copy of any Licence, Certificate or Permit for which fee is payable				20.00.”.

Chap. 17:03
amended

7. The Diplomatic Agents and Consular Officers (Oaths and Notarial Acts) Act is amended by inserting after section 5, the following section:

“Power to
charge fees

6. A Trinidad and Tobago diplomatic agent or Trinidad and Tobago consular officer shall, in the exercise of his powers under section 3(1), be entitled to

Chap. 6:51 demand and to receive on behalf of the Government of Trinidad and Tobago such fees as are prescribed in the Schedule to the Notaries Public Act.”.

8. The Immigration Regulations are amended in Part A of the Fourth Schedule by deleting items (ii), (iii) and (v) and substituting the following items: Chap. 18:01 amended

	\$
“ (ii) On application for the grant of work permit ...	600.00
(iii) For the duration of work permits	450.00
(v) Certificate of Residence:	
(a) in respect of persons from CARICOM countries	400.00
(b) in respect of persons from non-CARICOM countries	1,000.00”.

9. The Registrar General Act is amended in the Schedule: Chap. 19:03 amended

- (a) by deleting in clause 1 the words “\$5.00”, “\$10.00” and “\$15.00” and substituting the words “\$15.00”, “\$25.00” and “\$50.00” respectively;
- (b) by deleting in clause 2 the words “\$5.00”, “\$10.00” and “\$15.00” and substituting the words “\$15.00”, “\$25.00” and “\$50.00” respectively;
- (c) by deleting in clause 3 the words “\$5.00”, “\$10.00” and “\$15.00” and substituting the words “\$15.00”, “\$25.00” and “\$50.00” respectively;
- (d) by deleting in clause 4 the words “\$5.00” and substituting the words “\$25.00”;
- (e) by deleting in clause 6 the words “\$2.50” and substituting the words “\$15.00”;
- (f) by deleting in clause 8 the words “\$10.00” and substituting the words “\$25.00”;
- (g) by deleting in clause 9 the words “\$10.00” and substituting the words “\$100.00”;

- (h) by deleting in clause 10 the words "\$1.00" and substituting the words "\$2.00";
- (i) by deleting in clause 12 the words "\$2.00" and substituting the words "\$5.00";
- (j) by deleting in clause 19 the words "\$.50" and substituting the words "\$20.00";
- (k) by deleting in clause 21 the words "\$1.00" and substituting the words "\$5.00".

Chap. 20:01
amended

10. The Newspapers Act is amended by repealing the Schedule and substituting the following Schedule:

"SCHEDULE					\$	c.
1. Filing a Statutory Declaration	...	...	...	...	20.00	
2. Registration of a Bond	...	...	...	...	100.00	
3. For every search of Register	...	...	...	...	20.00	
4. For inspecting file of documents (other than newspaper files)	...				20.00	
5. For filing any document (other than a newspaper not otherwise provided for in this Schedule)	...	...	...	...	20.00	
6. Copy of any document per page or part thereof	...			...	5.00	
7. Any certificate of the Registrar	...	...	...	...	20.00".	

Chap. 20:10
amended

11. The Cinematograph and Video Entertainment Regulations are amended in regulation 28 by substituting for the words "\$1.00" wherever they occur the words "\$2.00".

Chap. 30:10
amended

12. The Food and Drugs Act is amended in section 25(1) by deleting paragraph (f) and substituting the following paragraph:

- "(f) providing for the analysis of food, drugs, cosmetics and industrial goods and inspection services at the request of members of the public, and prescribing a tariff of fees to be paid for the analysis and inspection;"

13. The Real Property Ordinance is amended—
 (a) in the Second Schedule—

Ch. 27 No. 11
 amended

- (i) by deleting in the first clause the words “\$12.00” and substituting the words “\$150.00”;
- (ii) by deleting in the second clause the words “\$2.40”, “\$4.80” and “\$9.60” and substituting the words “\$15.00”, “\$25.00” and “\$50.00” respectively;
- (iii) by deleting from the third clause to the end and substituting the following clauses:

“For registering a lease or agreement for a lease, or the transfer or surrender of a lease—

Where the rent reserved—	\$
does not exceed \$48.00 per annum	15.00
exceeds \$48.00 but does not exceed \$480.00 per annum	25.00
exceeds \$480.00 per annum	50.00
For registering proprietor of an estate or interest derived by settlement or transmission (including the transmission of a legal estate from a trustee to a beneficiary otherwise than by transfer and the vesting by an order of the legal estate in a trustee)	20.00
For registering in the Register Book a power of attorney	10.00
For registering revocation thereof	10.00
For noting caveat	5.00
For cancelling or withdrawing of caveat and service of notice to caveator or caveatee	5.00
For the search of a single Index Book	5.00
For a single volume of the Register Book	5.00

	\$
For every general search of the Indexes, for each day	5.00
For registering an order or decree or memorandum of judgment or <i>lis pendens</i>	15.00
For taking declaration in the case of lost grant or other instrument or where production of duplicate is dispensed with	25.00
For taking affidavit or statutory declaration	2.50
On issuing a certificate of title, in addition to the fee of \$25.00 for each parcel of land included after the first	5.00
For each volume of instruments examined	5.00
For looking up the original of a caveat or other request ...	5.00
When any instrument purports to deal with land included in more than one grant or certificate of title, for each endorsement after the first	5.00
For the registration of every instrument purporting to be a gift	5.00
For every registration of the death of a joint proprietor or mortgagee	2.40
For every entry in the Register Book not otherwise provided for	1.20
For every 120 words of a copy of any entry in the Register Book ...	.24
For every certificate of the Registrar General	1.20";
and	

(b) in the Fourth Schedule by deleting the words "4.80" and ".01" and substituting the words "\$10.00" and "\$.05" respectively.

14. The Births and Deaths Registration Act is amended in the Chap. 44:01
amended
Second Schedule—

- (a) by deleting in clause 1 the words “\$2.50” and “\$5.00” in both places where they occur and substituting the words “\$100 per child” and “\$150 per child” respectively;
- (b) by deleting in clause 4 the words “\$5.00” and substituting the words “\$30.00”;
- (c) by inserting after clause 7 the following clause:
 - “ 8. For certification of registration of birth certificate given by the Superintendent Registrar, \$5.00 to the Superintendent Registrar, to be paid by the applicant.”.

15. The Marriage Act is amended— Chap. 45:01
amended

- (a) by repealing section 8 and substituting the following section:

“Application
for licence as
a Marriage
Officer

8. Any Minister of religion who desires to be licensed as a Marriage Officer shall make an application to the Minister which shall—

- (a) state the dwelling place of the applicant;
 - (b) state the name of the religious denomination to which the applicant belongs;
 - (c) be accompanied by a certificate from the local head of such religious denomination to the effect that the applicant is a fit and proper person to be licensed as a Marriage Officer; and
 - (d) be accompanied by a fee of fifty dollars.”;
- (b) in section 13(3) by deleting the words “fifty cents” and substituting the words “ten dollars”;
 - (c) in section 15 by deleting the words “fifty cents” and substituting the words “ten dollars”;
 - (d) in section 19 by deleting the words “thirty dollars” and substituting the words “one hundred dollars”;
 - (e) in section 21(1)(d) by deleting the words “thirty dollars” and substituting the words “one hundred dollars”;
 - (f) in section 25 by deleting the words “three dollars” and substituting the words “twenty-five dollars”;
 - (g) in section 29 by deleting the words “ten dollars” and substituting the words “fifty dollars”;
 - (h) in section 35 by deleting the words “\$12.50” and substituting the words “\$30.00”.

16. The Muslim Marriage and Divorce Act is amended in section 5 Chap. 45:02
amended
by inserting after subsection (2) the following subsection:

“ (2A) On acceptance of such appointment the appointee shall pay the sum of \$200.00 to the Registrar General.”.

Chap. 45:03
amended

17. The Hindu Marriage Act is amended in section 5 by inserting after subsection (2) the following subsection:

“ (2A) A licence under this section shall be granted on payment of a fee of one hundred dollars to the Registrar General and is renewable every ten years on payment of a further sum of one hundred dollars.”

Chap. 46:07
amended

18. (1) The Status of Children Act is amended by inserting after section 16 of the following section:

“Insertion of father’s name 16A. The Registrar General may pursuant to section 9 or section 10 and upon payment of the prescribed fee insert the name of the father of a child on the birth certificate of that child.”

(2) The Prescribed Fees Regulations are amended by inserting after regulation 2 the following regulation:

“ 3. A fee of fifty dollars is hereby prescribed for the purposes of section 16A of the Act.”

Chap. 48:50
amended

19. (1) The Motor Vehicles and Road Traffic Act is amended in section 109(1) by deleting the words “twenty-five dollars” and substituting the words “forty dollars”.

(2) The Motor Vehicles and Road Traffic Regulations are amended in Regulation 14(a) by deleting the words “one dollar” and substituting the words “twenty dollars”.

Chap. 57:01
amended

20. The following Regulations are made pursuant to the State Lands Act:

“Citation 1. These Regulations may be cited as the State Lands (Fees) Regulations, 1992.

Fees for agricultural agreements 2. The fees specified in the Schedule shall be paid in respect of the several matters to which they are applicable and shall be payable to the Director of Surveys.

SCHEDULE

TABLE OF FEES

1. Upon preparation and processing the following short-term agricultural agreements:	\$ c.
(a) Monthly agreements	100.00
(b) Yearly agreements	100.00
(c) Probationary tenancy agreements ...	100.00
2. Upon preparation and processing the following agreements:	
(a) agreements for the extraction of sand, gravel and other minerals	200.00
(b) annual renewal of agreements for the extraction of sand, gravel and other minerals	200.00

	\$
3. The processing and preparation of curtilage agreements	100.00
4. The processing of reclamation licences:	
(a) Upon application for a reclamation licence ...	250.00
(b) For annual renewal of a reclamation licence ...	250.00
5. Upon application for a jetty licence	250.00
6. Upon application for approval of building plans on land that is subject to a State Lease	250.00
7. For survey control information:	
(a) Co-ordinates of one horizontal control point ...	50.00
(b) Mean sea level high value for one point ...	50.00
8. The grant of consent of the Director of Surveys to the assignment of interests held in lease:	
(a) For an absolute assignment	1% of value of land with a minimum fee of \$200.00
(b) For an assignment by way of mortgage ...	1% of value of land with a minimum fee of \$200.00
9. For the processing, preparation and renewal of the following leases:	\$
(a) Standard agricultural lease	100.00
(b) Residential lease	200.00
(c) Commercial lease	500.00
(d) Industrial lease	500.00
(e) Community organization and church lease ...	200.00
(f) Social club lease	500.00".

21. (1) Regulation 2 of the Diseases of Animals (Veterinary Export Certificates) Regulations is amended by deleting paragraphs (a) and (b) and substituting the following paragraphs:

Chap. 67:02 amended

	\$
“(a) for a certificate in respect of horses, including racehorses, broodmares and stallions ...	25.00
“(b) for a certificate in respect of small farm animals, including sheep, swine and goats	10.00
“(c) for a certificate in respect of a consignment of birds—	
(i) not exceeding ten birds	20.00
(ii) exceeding ten birds	50.00
“(d) for a certificate in respect of animals other than those provided for in paragraphs (a) to (c), including cattle, buffalo, mules, asses, dogs and cats	20.00
“(e) for an endorsement of a certificate	5.00”.

(2) The Tenth Schedule to the Animals (Importation) Control Regulations is revoked and the following Schedule is substituted:

(Regulation 28)

"TENTH SCHEDULE

1. Inspection Fees (payable to the Comptroller of Customs and Excise):

- | | |
|--|---|
| (a) For every horse or mare | \$20.00 |
| (b) For every donkey, cattle or mule | \$10.00 |
| (c) For every goat, pig or sheep | \$5.00 or \$50.00 per
consignment,
whichever is the lesser; |
| (d) For every dog, cat or animal
other than those provided for in
paragraphs (a) to (c) | \$10.00 |

2. Overtime Fees (payable to the Inspector):

(a) On Mondays to Fridays—

- | | |
|--|--|
| (i) between 4.00 p.m. and
10.00 p.m. | \$50.00 for one animal or
consignment of birds,
\$20.00 for each
additional animal, other
than horses and food
producing animals and
\$50.00 for each
additional horse. |
|--|--|

(There is no charge for additional food producing animals);

- | | |
|---|--|
| (ii) between 10.00 p.m. and
8.00 a.m. | \$75.00 for one animal or
consignment of birds,
\$20.00 for each
additional animal, other
than horses and food
producing animals and
\$50.00 for each
additional horse. |
|---|--|

(There is no charge for additional food producing animals);

(b) On Saturdays, Sundays and Public
Holidays

- | | |
|-----|--|
| ... | \$75.00 for one animal or
consignment of birds,
\$20.00 for each
additional animal, other
than horses and food
producing animals and
\$50.00 for each
additional horse. |
|-----|--|

(There is no charge for additional food producing animals)."

22. The Income Tax Act is amended—

(a) in section 5—

- (i) in subsection (6), by inserting after the words “held by the employee” the words “or upon the retirement, or other termination of the employment, by reason of ill-health”;
- (ii) in subsection 6(a) by deleting the words “eighty thousand” and substituting the words “one hundred thousand”;
- (iii) by inserting after subsection (6) the following subsection—

“(6A) For the purposes of subsection (6), ill-health shall not be regarded as the reason for retirement or other termination of the employment of an employee unless the Board is satisfied, on such evidence that it may require, that ill-health was the reason for the termination of the employment.”; and

(iv) in subsection (10)—

(A) by deleting the words “eighty thousand” in line 3 and substituting the words “one hundred thousand”; and

(B) by inserting after the word “years” the following words “, but nothing in this subsection limits the effect of subsection (6)”;

(b) in section 10—

- (i) in subsection (3)(a), by deleting the words “thirty-six” and substituting the words “twenty-four”; and
- (ii) by inserting after subsection (6) the following subsection:

“(7) Where a person has paid interest on a loan for the purposes of financing the construction of a house which is to be used as his residence, there shall be allowed as a deduction such interest so that that interest together with any mortgage interest claimed in respect of the property shall not exceed \$24,000.00.”;

(c) in section 11 by inserting after subsection (2) the following subsections:

“(3) In computing the amount to be allowed under subsection (1)(b) in respect of a private motor car the purchase price of which exceeds one hundred thousand dollars, that amount shall be calculated on the basis of a cost of one hundred thousand dollars.

(4) For the purposes of subsection (3) “private motor car” has the same meaning as in section 2 of the Motor Vehicles and Road Traffic Act.”;

Chap. 48:50

(d) in section 14, by deleting subsection (1) and substituting the following subsections:

“ (1) Notwithstanding anything to the contrary contained in section 5, but subject to this section, the gains or profits from commercial farming carried out on an approved agricultural holding shall be exempt from tax for a period of ten years from the date of approval of the agricultural holding under section 14(5).

(1A) Where a person has enjoyed a period of exemption for ten years or more, the exemption from tax of his gains or profits from commercial farming shall cease to have effect from 1st January, 1993.

(1B) Where a person has enjoyed a period of exemption for a period of less than ten years, the period of exemption shall continue for a further period not exceeding ten years from the date of the order granting the exemption.

(1C) For the purpose of determining whether a person has enjoyed a period of exemption for a period of ten years or more, the date of the order granting the exemption shall be treated as the commencement date of his period of exemption.”;

(e) by repealing section 15;

(f) in section 31 by inserting after subsection (1) the following subsection:

“ (2) In this section “premiums” includes premiums paid for a waiver of premium benefit.”.

23. The Corporation Tax Act is amended—

(a) by inserting after section 3, the following new section:

“**Business levy** 3A.(1) There shall be levied and paid to the Board a tax to be known as business levy on the gross sales or receipts of a company for each year of income at the rate of 0.25 per cent.

Chap. 75:02
amended

- (2) Subsection (1) does not apply to—
- (a) companies in the first year following their registration;
 - (b) companies exempt from corporation tax under section 6;
 - (c) companies owning or engaged in the operation of hotels;
 - (d) the Deposit Insurance Corporation, the Agricultural Development Bank and public utilities owned by the State; and
 - (e) companies that are subject to tax under the Petroleum Taxes Act.

Chap. 75:04

(3) Where the corporation tax liability of a company for a year of income exceeds its business levy liability for that year, the company is entitled to a tax credit equal to the amount of its business levy liability, against its corporation tax liability.

(4) Where the corporation tax liability of a company for a year of income is equal to or less than its business levy liability for that year, the company is entitled to a tax credit equal to the amount of its corporation tax liability, against its business levy liability.

(5) The business levy shall be payable on the gross sales or receipts of each quarter ending on 31st March, 30th June, 30th September and 31st December in each year of income and the provisions of section 79 of the Income Tax Act shall apply *mutatis mutandis* to this subsection.”;

(b) in section 6 by inserting after paragraph (q) the following paragraph:

“(r) profits of the Small Business Development Company Limited.”.

24. The Stamp Duty Act is amended—

Chap. 76:01P
amended

- (a) in section 57(3) by deleting the words “two dollars and fifty cents” and substituting the words “twenty-five dollars”;
- (b) in the First Schedule—
 - (i) under the heading “Conveyance or transfer on sale of any property”—
 - (A) in paragraph (1) by deleting from the words “exceeds one thousand five hundred dollars” to the words “five per cent” and substituting the following words:

exceeds one thousand five hundred dollars but does not exceed three hundred thousand dollars	2%
exceeds three hundred thousand dollars but does not exceed four hundred thousand dollars	5%
exceeds four hundred thousand dollars	7%";

(B) in paragraph (2) by deleting from the words "the duty is as follows:" to the words "5 per cent" and substituting the following words:

"the following rates shall apply to the amount or value of the consideration for the sale:

for every dollar of the first one hundred thousand dollars in excess of three hundred thousand dollars	5%
for every dollar of the next one hundred thousand dollars	7½%
for every dollar thereafter	10%";

(ii) by deleting the heading "Notarial Act of any kind, not being a protest 0.50"

and substituting the following headings:

"Certified statement of examinations results	5.00
Other Notarial Acts of any kind, not being a protest	0.50".

Chap. 76:04 amended

25. The Land and Building Taxes Act is amended in section 3—

(a) in subsection (1) by deleting the word "On" and substituting the words "Subject to subsection (1A), on"; and

(b) by inserting after subsection (1), the following subsection:

"(1A) Tax payable in respect of a building under subsection (1)(b) shall in no case be less than forty-eight dollars."

26. (1) The Customs Act is amended by inserting after Part IV the following Part: Chap. 78:01
amended

“PART IVA
REBATE

- Commencement** 56A. This Part comes into operation on 1st January, 1993.
- Interpretation** 56B. In this Part—
“certificate” means a duty rebate certificate;
“raw material inputs” includes components or other intermediate inputs;
“rebate” means a rebate of duty allowed under section 56C.
- Rebate of duty** 56C. There shall be allowed a rebate of duty paid on raw material inputs used in the manufacture of goods for export calculated in the manner described in section 56D.
- Method of computation** 56D. A rebate shall be calculated by applying the formula—
- | | | |
|--|---|---|
| $\frac{\text{Export Sales}}{\text{Total Sales}}$ | X | Customs Duty paid on all raw materials used in the manufacture of the goods sold. |
|--|---|---|
- Method of payment** 56E. (1) A rebate shall be made in the form of a duty rebate certificate.
- (2) A certificate is valid for the payment by the manufacturer of duty on future imports.
- (3) Where the value of the certificate is in excess of the duty payable on those future imports, the certificate shall be endorsed by the officer to whom payment is made to show the outstanding value of the certificate.
- (4) The outstanding value of the certificate may be used for the payment by the manufacturer of duty on future imports.
- Regulations relating to rebate** 56F. Regulations under section 263 shall prescribe all matters relating to—
- (a) the form of application for a rebate;

- (b) the authority to whom applications shall be made;
- (c) the processing and verification by that authority of documents accompanying the application;
- (d) the form, issue and cancellation of certificates; and
- (e) any other matter necessary or convenient to be prescribed for giving effect to this Part.”.

(2) The Customs Regulations are amended in regulation 48—

- (a) by renumbering regulation 48 as regulation 48(1); and
- (b) by inserting after subregulation (1) the following subregulation:

“ (2) The fee for passing the declaration shall be—

	\$	c.
(a) on C.I.F. value of \$10,000 and under ...	50.00	
(b) on C.I.F. value of over \$10,000	100.00”.	

Chap. 78:50 amended

27. The Excise (General Provisions) Act is amended by inserting after section 37, the following section:

“Certificate books

37A. (1) The certificate referred to in section 37(1) is in a certificate book which may be obtained from the Comptroller on payment of the fee referred to in subsection (2).

(2) The fee for a certificate book is—

- (a) fifty dollars for a book containing fifty certificates; and
- (b) one hundred dollars for a book containing one hundred certificates.”.

Chap. 82:32 amended

28. The Bills of Sale Act is amended—

(a) in clause 1 of the Third Schedule—

- (i) by deleting the words “\$3.00” and substituting the words “\$20.00”;
- (ii) by deleting the words “\$5.00” and substituting the words “\$40.00”;

(iii) by deleting the words "\$10.00" and substituting the words "\$60.00";

(b) in clause 2 of the Third Schedule—

(i) by deleting the words "\$3.00" and substituting the words "\$20.00";

(ii) by deleting the words "\$5.00" and substituting the words "\$40.00".

29. The Registration of Business Names Rules are amended by substituting for Rule 9 the following:

Chap. 82:85
amended

^{Tees}

9. The fees to be paid to the Registrar under the Act are—

(a) on a Statement of Particulars required by section 5 of the Act, the sum of two hundred dollars;

(b) on any Statement of Particulars required by the Schedule to the Act when such particulars are not furnished with the Statement of Particulars required by section 5 of the Act, the sum of twenty dollars;

(c) on a statement of any change within the meaning of section 8 of the Act, the sum of forty dollars;

(d) for inspecting, under the provisions of section 18 of the Act, the documents filed by the Registrar, the sum of twenty dollars;

(e) on the application of any person requiring under section 18 of the Act a certificate of registration of any firm, individual or corporation or a certified copy of or extract from any registered statement—

\$ c.

(i) certificate of registration 20.00

(ii) certified copy or extract 20.00;

(f) on appeal to the Minister from a decision of the Registrar the sum of two hundred dollars;

(g) for approval of a name the sum of ten dollars,

and such fees as are payable under paragraphs (a), (b) and (c) shall cover the issue of one certificate of the registration of the statement."

Chap. 82:80
amended

30. The Copyright Act is amended by inserting after section 3 the following:

"Application
for regis-
tration of
copyright

3A. Where a person applies for copyright in relation to any of the categories of works outlined in Part II, he shall pay a fee of one hundred dollars to the Registrar General."

Chap. 82:81
amended

31. The Schedule to the Trade Marks Rules is amended—

- (a) in item 21 by deleting the word "4.00" and substituting the word "20.00";
- (b) in item 22 by deleting the word "2.00" and substituting the word "5.00"; and
- (c) in item 23 by deleting the word "20.00" and substituting the word "50.00".

Chap. 82:83
amended

32. The Second Schedule to the Patent and Designs Rules is deleted and substituted as follows:

"SECOND SCHEDULE

(Rule 5)

FEEs

	\$	c.
<i>Patents</i>		
On application for a patent or extension thereof—		
Foreign	2,000.00	
Local	500.00	
On application for provisional protection	200.00	
On registration for provisional protection	200.00	
On registration for every disclaimer amendment, etc., as in section 7	200.00	
On registration of every assignment charged, etc., under section 5(2)—		
Foreign	200.00	
Local	60.00	
On application to correct clerical error under section 46	200.00	
On inspection of any specification	40.00	
<i>Designs</i>		
On application for registration of every design	200.00	
On registration of every assignment, charge or transmission of a design	200.00	
An amendment of application under section 46(1)	40.00	
On application to correct any clerical error under section 46	40.00	
<i>General</i>		
On every search or inspection of any of the registers	20.00	
Certifying the correctness of any document	50.00	
On publication in the <i>Gazette</i> of any application, declaration, disclaimer or other matter to be published	50.00"	

33. The Liquor Licences Act is amended—

Chap. 84:10
amended

(a) in section 18(3) by deleting the words “\$100.00” and substituting the words “\$150.00”;

(b) in section 51—

(i) in subsection (1) by inserting after the word “request” the words “and on payment of the fee referred to in subsection (1A)”;

(ii) by inserting after subsection (1), the following subsection:

“ (1A) The fee for a certificate book is—

(a) fifty dollars for a book containing fifty certificates; and

(b) one hundred dollars for a book containing one hundred certificates.”;

(c) in section 52—

(i) in subsection (1) by inserting after the word “application” the words “, accompanied by the fee referred to in subsection (1A)”;

(ii) by inserting after subsection (1) the following subsection:

“ (1A) The fee for a stock book is ten dollars.”.

34. The Administration of Estates Ordinance is amended in section 13 by deleting the words “twenty-four cents” and substituting the words “twenty-five dollars”.

Ch. 8. No. 1
amended

35. The Companies Ordinance is amended by substituting for the Ninth Schedule the following:

Ch. 31. No. 1
amended

“NINTH SCHEDULE

TABLE OF FEES TO BE PAID TO THE REGISTRAR

I. By a Company having a Share Capital

For registration of a company whose nominal share capital does not exceed \$50,000.00 \$300.00

For registration of a company whose nominal share capital exceeds \$50,000.00 \$300.00 (plus \$10.00 for every \$10,000 or part thereof in excess of \$50,000)

For every increase of \$10,000.00 or part thereof, in the nominal share capital subsequent to first registration ... \$10.00 (for every \$10,000)

For registration under Part III of the Ordinance any charge created by a company of particulars of a series of debentures where the amount of the charge or the amount secured by the whole series—	\$ c.
exceeds \$10,000.00	200.00
does not exceed \$10,000.00	100.00
For registration of any document by this Ordinance required or authorized to be registered, or required to be delivered, sent or forwarded to the Registrar other than the memorandum or the abstract required to be delivered to the Registrar by a Receiver or Manager or the statement required to be sent to the Registrar by the Liquidator	40.00
For making a record of any fact by the Ordinance required or authorized to be recorded by the Registrar	40.00
<i>II. By a Company not having a Share Capital</i>	
For registration of a company incorporated with the licence of the President under section 20 of the Ordinance	400.00
For registration of any other company under this Part of the Schedule	300.00
For registration under Part III of the Ordinance any charge created by a company or particulars of a series of debentures where the amount of the charge or the amount secured by the whole series—	
exceeds \$10,000.00	200.00
does not exceed \$10,000.00	100.00
For registration of any document by the Ordinance required or authorized to be registered or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be delivered to the Registrar by a Receiver or Manager or the statement required to be sent to the Registrar by the Liquidator	40.00
For making a record of any fact by the Ordinance required or authorized to be recorded by the Registrar	40.00
<i>III. By a Company to which Part X of the Ordinance applies</i>	
For registration of a certified copy of a Charter, Statutes or Memorandum and articles required to be delivered to the Registrar under Part X	2,000.00
For registration of any document required to be delivered to the Registrar under Part X	40.00
<i>IV. General</i>	
For inspecting the file of documents kept by the Registrar in respect of each company	20.00
Copy of any document per page or part thereof	5.00
Any certificate of the Registrar	20.00
Liquidators Statement of Account	40.00
Receivers abstract of payments and receipts	40.00
To obtain prior approval for a name	10.00
Application to remove a company pursuant to section 275	40.00
Certificate of Registration of a mortgage or charge	40.00
Registration of amended copies of all documents required to be filed or delivered to the Registrar	20.00."

36. The Miscellaneous Taxes Act is amended—

Chap. 77:01
amended

- (a) with effect from 1st January, 1993, in section 24(2) by deleting the words “fifty dollars” and substituting the words “seventy-five dollars”;
- (b) in section 35, by inserting after subsection (2) the following subsection:

Chap. 78:01

“ (3) Where a person imports goods under section 40 of the Customs Act, import surcharge shall not be charged under this Part on the entry of the goods imported.”;

- (c) by inserting after section 35, the following section:

“Reduction of
import
surcharge

36. (1) Notwithstanding section 35 and the Seventh Schedule, the rates of import surcharge shall be reduced as of 1st January, 1993, from—

- (a) 55% and 50 % to 25%;
- (b) 45% and 35% to 15%; and
- (c) 25%, 20% and 15% to 10%.

Eighth
Schedule

(2) Notwithstanding section 35, the Seventh Schedule and subsection (1), with effect from 1st January, 1993, import surcharge on the items set out in the second column of the Eighth Schedule shall be fixed at the rates set out in the third column thereof.”;

- (d) by inserting after Part VI, the following Part:

“PART VII

DIPLOMATIC MAIL SERVICE CHARGE

Diplomatic
mail
service
charge

37. (1) A service charge to be known as the diplomatic mail service charge shall, with respect to documents sent to an overseas mission by diplomatic pouch, be collected by that overseas mission as follows:

- (a) in the case of a passport, U.S. \$20.00;
- (b) in the case of a birth, marriage or other certificate, U.S. \$2.00.

(2) In this section, "overseas mission" means an Embassy or a High Commission of Trinidad and Tobago.;

(e) in the Seventh Schedule by deleting the following items:

"0713.004	Split peas (Yellow)	0
Ex 20.09	Fruit juices, natural/fresh, re-constituted or in concentrate form	45
Ex 2009.101	Fruit juices (orange and grapefruit) concentrated	50
Ex 33.02	Synthetic perfume and flavor material and concentrate	35
Ex 33.05	Other hair care products	35
4005.001	Sheets for tyre repair	25
Ex 4005.009	Other compounded rubber, unvulcanized for retreading vehicles tyres and other tyre repairs	25
Ex 4006.10	Camel-back strips for retreading rubber tyres	25
Ex 4007.00	Vulcanized rubber thread and cord for retreading vehicle tyres and other tyre repairs	25
Ex 40.11	New pneumatic tyres for motor-cars, station wagons, racing cars, buses and lorries and other pneumatic tyres	50
Ex 40.12	Retreaded or used pneumatic types of rubber and tyre flaps	50
Ex 48.02	Uncoated paper and paper board of a kind used for printing and writing or other graphic purposes	35
Ex 4819.50	Other packaging containers	35
Ex 73.06	Welded tubes and pipes less than 150 mm	50
Ex 7311.00	Containers for compressed or liquified gas of iron or steel	50";

(f) by inserting after the Seventh Schedule, the following Schedule:

"EIGHTH SCHEDULE		
<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>(Section 36(2)) Import Surcharge %</i>
Ex 0713.004	Split peas (Yellow)	15
Ex 2005.40	Canned pigeon peas	15
Ex 20.09	Fruit juices, natural/fresh re-constituted or in concentrate form except pineapple and black currant	0
2009.101	Fruit juices concentrate (orange)	0
2009.201	Fruit juices concentrate (grapefruit)	0
Ex 2106.009	Concentrates (Dixi cola, etc.)	0
Ex 33.02	Synthetic perfume and flavour material and concentrate except orange and black currant extract	0
Ex 33.05	Other hair care products excluding shampoos for animal use	0
3401.111	Medicated soap	0
Ex 34.02	Dish washing liquid	15
Ex 39.23	Plastic crates for soft drink bottles of 1 litre or over	0
4005.001	Sheets for tyre repair	15
Ex 4005.009	Other compounded rubber unvulcanized for retreading vehicle tyres and other tyre repair	15
4006.10	Camel-back strips for retreading rubber tyres	15
4007.00	Vulcanized rubber thread and cord	15
Ex 4011.10	New pneumatic tyres for cars of the following sizes: 590 x 23 155 x 12 155 x 13 165 x 13 185 x 14	25

		%
	205/60 x 13	
	225/60 x 14	
	175/70 x 13	
	185/70 x 13	
	195/70 x 14	
	205/70 x 14	
	225/70 x 15	
Ex 4011.20	New pneumatic tyres for vans and light trucks for the following sizes:	25
	600 x 14	
	600 x 16 RK3	
	650 x 16 RTM	
	700 x 15	
	700 x 16 Highway	
	750 x 14	
	750 x 16 Highway	
	750 x 16 RTM	
	750 x 16 TR9	
	825 x 16 Highway	
Ex 4011.20	New pneumatic tyres for heavy trucks and buses for the following sizes:	15
	825 x 20—14 ply	
	900 x 20—14 ply	
	100 x 20 Highway—	
	16 ply	
	1000 x 20 TM80—	
	16 ply	
	1100 x 20 Rem.—	
	16 ply	
	1100 x 20 Highway—	
	16 ply	
	1100 x 20 TM80—	
	16 ply	
Ex 40.12	Retreaded or used pneumatic tyres or rubber flaps except tyres that are buffed.	25
Ex 48.02	Uncoated paper and paper board of a kind used for printing and writing or other graphic purposes	0
4819.50	(a) Cardboard containers for packing processed foods, e.g. fried chicken and ice cream	0
	(b) Other packaging containers	15

	%
Ex 6401.90 Rubber boots	0
Ex 64.20 Ladies shoes	0
Ex 64.03	
Ex 64.04	
Ex 64.05	
Ex 73.06 Welded tubes and pipes less than 150 mm except metallic tubing	25
Ex 7311.00 LPG and CNG containers	0
Ex 76.10 Ceiling suspension grids	0
8305.20 Staples in strips	15".

37. The Auctioneers Act is amended in section 5(1) by deleting the words "two hundred dollars" and substituting the words "five hundred dollars". Chap. 84:03
amended

38. The Moneylenders' Act is amended in section 3(1) by deleting the words "twenty-five dollars" and substituting the words "one hundred dollars". Chap. 84:04
amended

39. The Pawnbrokers Act is amended in section 32(1) by deleting the words "one thousand dollars" and substituting the words "two thousand dollars". Chap. 84:05
amended

40. Section 44 of the Value Added Tax Act, 1989 is amended by— Act No. 37 of
1989
amended

(a) deleting the comma at the end of paragraph (f) and substituting a semi-colon; and

(b) inserting after paragraph (f) the following paragraph:

“(g) goods, free of customs duty under the Fiscal
Chap. 85:01 Incentives Act (hereinafter referred to as “the
Chap. 78:01 Act”) or section 56(3) of the Customs Act, being
goods imported by an enterprise classified under
section 9 of the Act as a highly capital intensive
enterprise and declared an approved enterprise by
an Order under section 10 of the Act, during the
period commencing with the date of publication of
the Order and terminating on the date on which
the benefits granted by the Order cease.”.

41. The Municipal Corporations Act is amended—

(a) in section 77 by deleting the word “There” and substituting the words “Subject to section 77A, there”; and Act No. 21 of
1990
amended

(b) by inserting after section 77 the following section:

“Minimum house rate in Port-of-Spain, San Fernando and Arima 77A. Notwithstanding the reference to a percentage of the annual rateable value of a hereditament in section 77, the annual house rate to be levied in respect of a hereditament in the cities of Port-of-Spain and San Fernando shall not be less than ninety-six dollars, and in the Borough of Arima shall not be less than seventy-two dollars.”

G.N. No. 22
of 1963
revoked

42. The Revised Scale of Fees is hereby revoked.

Act No. 42
of 1979
amended

43. Section 12(cc) of the Pesticides and Toxic Chemicals Act, 1979 is amended by inserting at the end thereof the words “and for analytical or such other services in relation to pesticides and toxic chemicals”.

L.N. No. 225
of 1987
amended

44. The Pesticides and Toxic Chemicals (Registration and Import Licensing) Regulations, 1987 are amended in—

- (a) regulation 4(2), by deleting the words “five hundred” and substituting the words “seven hundred and fifty”; and
- (b) regulation 16(2), by deleting the words “fifty dollars” and substituting the words “one hundred and fifty dollars”.

L.N. No. 227
of 1987
amended

45. Regulation 3 of the Pesticides (Licensing of Premises) Regulations, 1987 is amended by deleting the words “one hundred” and substituting the words “four hundred”.

Commence-
ment

46. (1) This Order, with the exception of paragraphs 22, 33 and 36, comes into effect on the 23rd November, 1992.

(2) Paragraphs 22, 33 and 36 comes into effect on 1st January, 1993.

Made this 21st day of November, 1992.

C. SOOKRAM
Acting Secretary to Cabinet