

LEGAL NOTICE NO. 202

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, 1996

1. This Order may be cited as the Provisional Collection of Taxes Citation
(No. 2) Order, 1996.

2. The Registration of Clubs Act is amended as follows: Chap. 21:01
amended

(a) in section 5 by inserting after subsection (4), the following subsection:

“ (5) An application made by the Secretary of a members’ club under subsection (4) shall be accompanied by the following documents:

(a) a statement of the number and types of gambling tables and other devices to be used on the premises;

(b) a certificate from the Board of Inland Revenue specifying the duties paid in respect of each gambling table and other device.”;

(b) in section 23 by deleting all of the words after the word “revenue” and substituting the words “the duties specified in the Schedule”;

(c) by repealing the Schedule and substituting the following Schedule:

“SCHEDULE

DUTIES PAYABLE ON GAMBLING TABLES AND OTHER DEVICES

1. For every regular Poker Table	\$ 2,000.00 per annum
2. For every Caribbean Stud Poker Table	\$15,000.00 per annum
3. For every Black Jack Table	\$10,000.00 per annum
4. For every Baccarat Table	\$ 8,000.00 per annum
5. For every Dice Table	\$ 5,000.00 per annum
6. For every Roulette Table	\$10,000.00 per annum
7. For every Rum 32 Table	\$15,000.00 per annum
8. For every Sip San Table	\$15,000.00 per annum
9. For every other table or device not mentioned above	\$ 500.00 per annum”.

Chap. 32:02
amended

3. The Old Age Pensions Act is amended—

- (a) in section 3(1) by deleting the words “two hundred and eighty-six dollars” and substituting the words “three hundred and forty-nine dollars and eighty-five cents”; and
- (b) in section 10(e) by inserting after the word “suspension”, the words “or discontinuation”.

Chap. 48:50
amended

4. The Motor Vehicles and Road Traffic Act is amended—

- (a) by repealing section 33 and substituting the following section:

‘Form of
Licence 33. Every motor vehicle and trailer licence issued shall be in the prescribed form.’;
- (b) by repealing sections 89 and 89A;
- (c) in the First Schedule, by repealing items (1) to (6); and
- (d) in Part II of Appendix A of the Fourth Schedule—
 - (i) by deleting the word “citizen” and substituting the words “returning national”; and
 - (ii) by deleting the words “(a) or (b)”, occurring in paragraph (a) of item 1.

(Revoked
by para 3
D 218/1996
Sis Act No 9
31997)

Chap. 75:01
amended

5. The Income Tax Act is amended as follows:

- (a) in section 5A(1) by deleting the words “0.4” and substituting the words “0.33”;
- (b) in section 8(1)—
 - (i) by deleting paragraphs (n) and (q);
 - (ii) by inserting after paragraph (p) the following paragraph:

“ (pa) interest payable to resident individuals who have attained the age of sixty years on bonds or other similar investments;”;
 - (iii) by deleting paragraph (r) and substituting the following paragraph:

“ (r) with effect from 10th January, 1996, interest on bonds issued in accordance with the National Tax Free Saving Bonds Regulations;”;
- (c) by deleting section 8A;

(d) in section 10—

(i) in subsection (1) by deleting paragraph (a) and substituting the following paragraph:

“ (a) in the case of gains or profits from employment or office under section 5(1)(e), the outgoings or expenses allowable shall be expenses that were wholly, exclusively and necessarily incurred and defrayed in respect of travelling in the performance of the duties of the employment or office, or keeping or maintaining means of transport to enable the performance of those duties;”;

(ii) in subsection (3) by deleting the words “and (5B)” and substituting the words “, (5B) and (9);”;

(iii) in subsections (7) and (8) by deleting the words “twenty thousand” and substituting the words “eighteen thousand”;

(iv) by inserting after subsection (8), the following subsection:

“ (9) Notwithstanding subsection (8), in computing the chargeable income of a person in or after the year of income 1997, the aggregate amount that may be allowed as a deduction to that person under —

(a) subsection (3) or (7) ;

(b) section 27(1)(c) and (d); and

(c) section 28,

shall not exceed the sum of eighteen thousand dollars;”;

(e) in section 11(1) by inserting after paragraph (j) the following paragraph:

“(k) where that person is engaged in any trade, a deduction to be known as an employment allowance of such amount and subject to such conditions as specified in the Eighth Schedule.”; Eighth Schedule

(f) by inserting after section 17 the following section:

“Personal allowance 18. An individual to whom section 17 applies shall be entitled to a personal allowance of twenty thousand dollars.”;

(g) by deleting section 21;

(h) in section 27(1), by inserting after the word “32”, the following words:

“save however that the aggregate amount of the deduction made under section 10(3), (7) and section 28 does not exceed the sum of eighteen thousand dollars in any year of income”;

(i) in section 28(14), by inserting after the word “33”, the words:

“save however that the aggregate amount of the deduction made under this section together with any deduction made under sections 10(3), (7) and 27(1)(c) or (d), shall not exceed the sum of eighteen thousand dollars in any year of income”;

(j) by deleting section 31(b);

(k) in section 34A—

(i) in subsection (1), by inserting after paragraph (b), the following paragraphs:

“ (c) that portion of a dividend comprising interest which is payable to a resident individual under the age of sixty years, who is a beneficiary under a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993, where the profits of such trust are exempt from corporation tax;

(d) that portion of the amount or value of a distribution comprising interest which is paid or credited to a resident individual under the age of sixty years by the Trinidad and Tobago Unit Trust Corporation,”;

(ii) by inserting after subsection (2A) the following subsections:

“ (3) Where a financial institution referred to in subsection (1)(c) or the Trinidad and Tobago Unit Trust Corporation proposes to pay a dividend or make a distribution, the financial institution or the Trinidad and Tobago Unit Trust Corporation, as the case may be,

shall at least one month before the dividend or distribution is actually paid or made, submit a statement to the Board in writing, of the proposed dividend or distribution.

(4) The statement referred to under subsection (3), shall include the following:

(a) date of proposed payment of dividend or distribution;

(b) the portion of the amount or value of a dividend or distribution comprising interest;

(c) the portion of the interest that is payable to a unit holder or other beneficiary over the age of sixty years.

(5) Notwithstanding subsection (1)(c) and (d), where tax is, before 1st January, 1997, deducted in respect of interest which accrued to a financial institution referred to in subsection (1)(c) or to the Unit Trust Corporation, no tax shall be charged in respect of that interest where it forms part of the value or amount of a dividend or distribution paid or credited to a beneficiary or unit holder on or after 1st January, 1997.”;

- (l) by deleting sections 48B to 48D and sections 48G to 48I;
- (m) in section 48F, by inserting after subsection (3), the following subsections:
- “ (4) Notwithstanding the repeal of section 3B of the Corporation Tax Act by the Provisional Collection of Taxes (No. 2) Order, 1996, this section shall continue to have effect for the purposes of subsection (5) as though section 3B of the Corporation Tax Act had not been repealed.
- (5) Notwithstanding section 48A, where a person is, in relation to the year of income ending 31st December, 1996, entitled to a tax credit under subsection (1) which exceeds the amount of tax for which he is assessed in respect of that year of income, he shall be entitled in relation to that year of income to a refund equivalent to the difference between the amount of the tax credit and the amount of the tax assessed.”;
- (n) in sections 48E, 48F, 48J and 48K, by deleting wherever they occur the words “ to whom section 48B applies” and substituting the words “who is resident in Trinidad and Tobago and”;
- (o) in Part I of the Third Schedule, by deleting items (a) to (d) appearing under the column headed “Chargeable Income” and the corresponding words appearing under the column headed “Rate of Tax” and substituting the following words:

<i>“Chargeable Income</i>	<i>Rate of Tax</i>
(a) for every dollar of the first \$20,000 ...	0 cents
(b) for every dollar for the next \$50,000 ...	28 cents
(c) for every dollar thereafter	35 cents.”;

(p) by inserting after the Seventh Schedule the following Schedule:

“EIGHTH SCHEDULE

(Section 11)

EMPLOYMENT ALLOWANCE RULES

1. Where a person is engaged in any trade, an employment allowance shall be granted to that person in accordance with rule 2 in respect of every additional worker whom he employs on or after 1st January, 1997 for wages not exceeding four thousand dollars per month.

2. (1) An employment allowance of two hundred per cent of the salary or wages actually paid to each additional worker, shall be granted to the person engaged in trade and such allowance shall be granted in respect of each additional worker, for the duration of his unbroken employment not exceeding twelve consecutive months.

(2) In this rule “wages” means salary or wages paid to an employee and includes a bonus but does not include payments made for overtime work.

3. For the purpose of determining whether a person qualifies for the grant of an employment allowance, regard shall be had to the number of workers employed in that trade either—

(a) on 1st January; or

(b) on the date of the commencement of such trade,

in the year immediately preceding the year of income in respect of which the allowance is claimed.

4. Where on or after 1st January, 1997, a person engages for the first time in a trade, the total number of workers employed at the date of the commencement of such trade shall be deemed to be additional workers for the purpose of rule 2.

5. Notwithstanding rules 3 and 4 where after 1st January, 1997, there is a merger or amalgamation of two or more trades or the takeover of one trade by another, a person who was an employee of any of those trades before such amalgamation or takeover shall not be treated as an additional worker for the purposes of rule 2.

6. Every person claiming an employment allowance in any year of income shall make an application to the Board in such form as may be approved by the Board.

7. In these Rules—

“additional worker” means, subject to rules 3, 4 and 5, any worker employed in a year of income in excess of the number of workers employed in the preceding year;

“family worker” means a person who is, in relation to an employer, the parent, uncle, aunt, brother, sister or child of that employer;

“worker” means a person who has entered into or works under a contract of employment with an employer including a contract of apprenticeship but does not include a family worker.”

Chap. 75:02
amended

6. The Corporation Tax Act is amended—

(a) in section 2(1), by inserting the following definitions in appropriate alphabetical sequence:

“petroleum marketing business” means the business of dealing in petroleum and petroleum products by way of an acquisition and a disposal to a marketing licensee or to a consumer in Trinidad and Tobago or to a person in any other prescribed country, and includes bunkering of ships and aircrafts by a marketing licensee, but does not include—

(a) disposal of petroleum by a person carrying on a production business where the petroleum disposed of is produced by such person; or

(b) disposal by a person carrying on refining business of—

(i) petroleum products refined by such person;

(ii) petroleum products acquired and blended with petroleum products refined by such person,

where any such disposal is made to a marketing licensee, or to the refining business of another; or

(c) bunkering of ships ex-refinery wharf in international trade by a person carrying on refining business;

“marketing licensee” means a person carrying on marketing business to whom a marketing licence, within the meaning of regulation 3(1)(h) of the Petroleum Regulations is issued or to be issued under or in accordance with the Petroleum Act”;

Chap. 62:01

(b) in section 3, by inserting after paragraph (b) the following paragraph:

“(ba) a petroleum marketing business;”;

(c) in section 3A, by deleting the word “0.4” and substituting the word “0.33”;

- (d) by repealing section 3B;
- (e) in section 7(5), by inserting after the word "charity" occurring in line two, the words "save however that the covenanted donation shall not exceed fifteen per cent of the total income of the company";
- (f) in section 8(1) by inserting after the words "export sales of", the words "the services of the type listed in Part 4 of the Second Schedule or";
- (g) in section 16I, by inserting after subsection (3), the following subsections:

" (4) Notwithstanding the repeal of section 3B by the Provisional Collection of Taxes (No. 2) Order, 1996, this section shall continue to have effect for the purposes of subsection (5), as though section 3B had not been repealed.

(5) Where an approved fund or scheme, approved sporting body or institution or approved annuity business is, in relation to the year of income ending 31st December, 1996, entitled to a tax credit under subsection (1), which exceeds the amount of tax for which it is assessed, such approved fund or scheme, approved sporting body or institution or approved annuity business, as the case may be, shall be entitled in relation to that year of income to a refund equivalent to the difference between the amount of the tax credit and the amount of the tax assessed.";

- (h) by inserting after section 18, the following sections:

"Interpre-
tation

18A. In sections 18B to 18L—

"accounting period" means the period in respect of which corporation tax is chargeable;

"claimant company" means a company which utilises the trading loss of a surrendering company;

"group relief" means relief that allows the current trading losses of a surrendering company to be set off, by way of relief from corporation tax, against the chargeable profits of a claimant company, whether in whole or in part, where throughout their respective accounting periods, both companies satisfy the provisions of the group test set out in section 18C;

- “surrendering company” means a company which incurs a trading loss and surrenders that loss to another company for the purpose of group relief;
- Chap. 75:01 “trading loss” means a loss referred to in section 16 of the Income Tax Act but does not include capital allowances and expenses payable to a group member and claimed as a deduction if corresponding amounts have not been included in the profit of the other group member for a year of income.
- Relief for trading losses 18B. Group relief for trading losses may be claimed by a company in accordance with the provisions of sections 18C to 18L.
- Group relief available 18C. Group relief shall be available where—
- (a) the surrendering company and the claimant company are resident in Trinidad and Tobago and are both members of the same group throughout the respective accounting periods of both companies; and
 - (b) the surrendering company and the claimant company are members of the same group in which one company is a 100% subsidiary of the other company or both companies are 100% subsidiaries of a third company by way of direct or indirect ownership.
- A company not a 100% subsidiary 18D. A company shall not be treated as the owner of a 100% subsidiary for the purposes of sections 18B to 18M if share ownership includes—
- (a) any share capital which it owns directly in a body corporate if a profit on a sale of the shares would be treated as a trading receipt of its trade;
 - (b) any share capital which it owns indirectly and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt;

(c) any share capital which it owns directly or indirectly in a body corporate not resident in Trinidad and Tobago.

Company
not to be
treated as a
100%
subsidiary

18E. Notwithstanding paragraph (b) of section 18C, a company shall not be treated as a 100% subsidiary of another company for the purposes of group relief, unless at the time of the claim—

- (a) the parent company is beneficially entitled to not less than 100% of any profits available for distribution to ordinary shareholders of the subsidiary company; and
- (b) the parent company would be beneficially entitled to not less than 100% of any assets of the subsidiary company available for distribution to its ordinary shareholders on a winding up.

Set off of
trading loss

18F. If in any year of income, the surrendering company incurs a loss in carrying on its trade, the amount of the loss may be set off against the total chargeable profits of the claimant company for the corresponding accounting periods of the claimant company.

Claims for
giving relief

18G. (1) A company claiming for group relief shall not be entitled to such relief unless the company—

- (a) has claimed all of its available capital allowances; and
- (b) has utilized any of its own tax losses brought forward.

(2) A claim for group relief shall be made or withdrawn within two years of—

- (a) the end of the claimant company's accounting period; and
- (b) the end of the date of the surrendering company's accounting period to which the claim relates.

(3) A claim for group relief shall specify—

- (a) the name of the claimant company;
- (b) the accounting period for which the relief is claimed by the claimant company;
- (c) the name of the surrendering company;
- (d) the accounting period for which relief is claimed by the surrendering company;
- (e) the amount claimed in respect of the surrendering company; and
- (f) the total amount of profits of the claimant company to be covered by group relief.

Limit to
group
relief

18H. The reduction, by means of group relief, of tax payable by a claimant company in a year of income shall not exceed 25% of the amount of tax which would have been payable had the relief not been granted.

Correspond-
ing
accounting
period

18I. (1) For the purposes of group relief, an accounting period of the claimant company which falls wholly or partly within an accounting period of the surrendering company corresponds to the accounting period of the surrendering company.

(2) Where an accounting period of the surrendering company and a corresponding accounting period of the claimant company do not coincide—

- (a) the amount which may be set off against the total chargeable profits of the claimant company for the corresponding accounting period shall be reduced by applying the fraction

$$\frac{A}{B}$$

where that fraction is less than unity; and

- (b) the total profits of the claimant company for the corresponding accounting period shall be reduced by applying, the fraction

$$\frac{A}{C}$$

where that fraction is less than unity.

(3) For the purposes of subsection (2)—

- (a) “A” is the length of the period common to the two accounting periods;
- (b) “B” is the length of the accounting period of the surrendering company; and
- (c) “C” is the length of the corresponding accounting period of the claimant company.

Denial of group relief

18J. Group relief shall be denied—

- (a) where the Board of Inland Revenue is of the opinion that a transaction which reduces or would reduce the amount of tax payable by the claimant company exists between the claimant company and the surrendering company and is artificial or fictitious; or
- (b) to companies which are only temporary group members.

Relief obtainable once for the same amount

18K. (1) Relief shall not be given more than once in respect of the same amount, in any accounting period, to the surrendering company.

(2) Two or more claimant companies shall not—

- (a) in respect of any one loss or other amount for which group relief may be given;
- (b) whatever their accounting periods corresponding to that of the surrendering company,

obtain, in all, more relief than could be obtained by a single claimant company whose corresponding accounting period coincides with the accounting period of the surrendering company.

Aggregate
of claim

18L. (1) Subject to subsection (2), two or more claimant companies may make claims relating to the same surrendering company and to the same accounting period of that surrendering company.

(2) Notwithstanding subsection (1), where the claimant companies referred to in subsection (1), make claims, the aggregate of the claims shall not exceed the amount of the loss surrendered by the surrendering company.

Non-
application
of relief

18M. Group relief shall not apply to companies that are subject to taxation under the Petroleum Taxes Act.”;

(i) in the Second Schedule—

(i) in Part 2, by inserting in appropriate alphabetical sequence the word “Suriname”; and

(ii) by adding after Part 3, the following Part:

“PART 4

SERVICES WHICH QUALIFY FOR EXPORT ALLOWANCE

Architectural Services

Engineering

Design

Quantity Surveying

Contracting Services in connection with the building industry.

N.B. All such services must be offered and performed by a person resident in Trinidad and Tobago.”.

7. The Customs Act is amended—

Chap. 78:01
amended

(a) in section 45—

- (i) in subsection (2)(h), with effect from 8th May, 1996, by inserting after subparagraph (iii), the following words:

“such returning national being a person who has attained the age of eighteen years who—

- (A) is a citizen of Trinidad and Tobago;
- (B) was formerly a citizen of Trinidad and Tobago;
- (C) has citizenship of two countries one of which is Trinidad and Tobago; or
- (D) is the spouse of a person referred to in subparagraphs (A), (B) or (C).”;

- (ii) by adding after paragraph (b) of subsection (4) the following paragraph:

“(ba) vehicles specially constructed for use by the disabled and received as gifts by disabled citizens for their own use;”;

- (iii) by adding after paragraph (e) of subsection (4) the following paragraph:

“(f) vehicles of class 4 or 5 imported by persons who have undertaken in writing to convert them to right hand drive prior to registration so, however, that any vehicle which is not so converted shall be liable to forfeiture.”;

- (b) in section 45A by deleting the word “citizen” wherever it occurs and substituting the words “returning national”;

- (c) by deleting the First Schedule and substituting the following Schedule:

" FIRST SCHEDULE

Tariff Heading No.	Description of Goods
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
02.03	Meat of swine, fresh, chilled or frozen
02.04	Meat of sheep or goats, fresh, chilled or frozen
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
ex 04.02	Powdered milk
0701.90	Potatoes, fresh or chilled
0703.101	Onions
0710.10	Potatoes (frozen)
1005.90	Maize (corn), other than seed corn
1201.009	Soya beans, other than for sowing
1701.991	Icing sugar

Tariff Heading No.	Description of Goods
1701.999	Other sugar (excluding raw sugar, and sugar containing added flavouring or colouring matter)
3215.909	Other
4819.409	Other sacks and bags, including cones, printed
6908.001	Tiles
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
8450.11	Fully-automatic washing machines:
8450.111	For domestic use
8450.12	Other machines, with built-in centrifugal dryer:
8450.121	For domestic use
8450.19	Other washing machines:
8450.191	For domestic use
0403.90	Other
0405.002	Butter, fresh
0405.003	Butter, salted
0405.004	Ghee
0405.009	Other
10.06	Rice
1602.102	Preparations for infant use, put up for retail sale

Tariff Heading No.	Description of Goods
1901.909	Other
2005.102	Preparations for infant use, put up for retail sale
2007.101	Preparations for infant use, put up for retail sale
2009.102	Preparations for infant use, put up for retail sale
2009.202	Preparations for infant use, put up for retail sale
2009.302	Preparations of lime juice for infant use, put up for retail sale
2009.304	Preparations of the juice of any other single citrus for infant use, put up for retail sale
2009.402	Preparations for infant use, put up for retail sale
2009.502	Preparations for infant use, put up for retail sale
2009.603	Preparations for infant use, put up for retail sale
2009.702	Preparations for infant use, put up for retail sale
2009.802	Preparations of passion fruit juice for infant use, put up for retail sale
2009.805	Preparations of tamarind juice for infant use, put for retail sale
2009.808	Preparations of juice of any other single fruit or vegetable for infant use, put up for retail sale
2009.901	Preparations of grapefruit and orange juices for infant use, put up for retail sale
2009.903	Preparations of pineapple-based juices for infant use, put up for retail sale

Tariff Heading No.	Description of Goods
2009.905	Preparations of other mixtures of juices for infant use, put up for retail sale
2104.201	Preparations for infant use, put up for retail sale
2106.008	Preparations for infant use, put up for retail sale
2201.901	Ordinary natural waters
2201.909	Other
2202.109	Other
2202.901	Beverages containing cocoa
2202.902	Malt beverages
2202.909	Other
2904.001	Sulphonic Acid and Linear Alkylbenzene
3004.907	Soft Candles
3005.001	Gauze, bandages and adhesive plasters
3005.009	Other
3306.109	Other
3306.90	Other
3307.30	Perfumed bath salts and other bath preparations
3604.10	Fireworks
3604.909	Other

Tariff Heading No.	Description of Goods
3702.002	Instant print film
3702.009	Other
3924.102	Drinking straws
3924.109	Other
3924.909	Other
3926.10	Office or school supplies
3926.20	Articles of apparel or clothing accessories (including gloves)
3926.30	Fittings for furniture, coachwork or the like
3926.40	Statuettes and other ornamental articles
3926.906	Handcuffs
3926.909	Other
4015.19	Other
4015.901	Articles of apparel
4015.909	Other
4016.10	Of cellular rubber
4016.91	Floor coverings and mats
4016.92	Erasers
4016.93	Gaskets, washers and other seals
4016.94	Boat or dock fenders, whether or not inflatable

Tariff Heading No.	Description of Goods
4016.95	Other inflatable articles
4016.999	Other
4201.00	Saddlery and Harness for any animal (including traces, leads, kneepads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
4202.109	Other
4202.309	Other
4202.901	Of leather
4202.909	Other
4203.10	Articles of apparel
4203.21	Gloves, mitts, mittens, specially designed for use in sports
4203.299	Other
4203.30	Belts and bandoliers
4203.40	Other clothing accessories
4205.00	Other articles of leather or of composition leather
4303.009	Other
4304.002	Articles
4503.002	Bath, table, typewriter and other mats
4814.00	Wallpaper and similar wall coverings, window transparencies of paper

Tariff Heading No.	Description of Goods
4815.00	Floor coverings on a base of paper or of paper board, whether or not cut to size
4818.301	Tablecloths
4818.401	Sanitary towels and tampons
4818.402	Napkins and napkin liners for babies
4818.409	Other
4820.20	Exercise books
4911.002	Schematic maps
5601.101	Sanitary towels and tampons
5601.102	Napkins and napkin liners for babies
5601.109	Other
5601.209	Other articles of wadding
5609.00	Articles of yarn, strip or the like of Heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included
5904.10	Linoleum
5904.90	Other
6212.30	Corselettes
6212.90	Other
6301.10	Electric blankets
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair

Tariff Heading No.	Description of Goods
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
6301.90	Other blankets and travelling rugs
6306.102	Awnings
6306.103	Sun blinds
6306.20	Tents
6306.40	Pneumatic mattresses
6306.90	Other
6307.905	Sanitary towels
6401.909	Other
6402.10	Sports footwear
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs
6402.30	Other footwear, incorporating a protective metal toe-cap
6402.90	Other footwear
6403.10	Sports footwear
6403.20	Footwear with outer soles of leather, and uppers which consists of leather straps across the instep and around the big toe

Tariff Heading No.	Description of Goods
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
6403.50	Other footwear with outer soles of leather
6403.90	Other footwear
6404.111	Sports footwear
6404.112	Tennis shoes, basketball shoes, gym shoes, training shoes and the like
6404.19	Other
6404.20	Footwear with outer soles of leather or composition leather
6405.10	With uppers of leather or composition leather
6405.20	With uppers of textile materials
6405.90	Other
6406.901	Gaiters, leggings and similar articles, and parts thereof
6505.101	Of human hair
6505.109	Of other material
6701.002	Other articles
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included
6911.101	Tableware

Tariff Heading No.	Description of Goods
6911.102	Kitchenware
6911.90	Other
6912.001	Tableware and kitchenware
6912.009	Other
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading No.70.10 or 70.18)
7020.009	Other
7321.109	Other
7321.81	For gas fuel or for both gas and other fuels
7321.82	For liquid fuel
7321.83	For solid fuel
7323.101	Iron or steel wool
7323.109	Other
7323.909	Other
7325.10	Of non-malleable cast iron
7325.99	Other
7326.19	Other
7326.20	Articles of iron or steel wire
7326.901	Handcuffs
7326.909	Other

Tariff Heading No.	Description of Goods
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
7418.20	Sanitary ware and parts thereof
7615.103	Other table, kitchen or household articles
7615.105	Pot scourers and scouring or polishing pads
7615.109	Other
7615.201	Sanitary ware
8205.51	Household tools
8206.001	Household tools
8210.001	Coffee-mills
8210.002	Mincers
8210.003	Juice extractors
8210.004	Ice cream freezers
8210.009	Other
8211.10	Sets of assorted articles
8211.91	Table knives having fixed blades
8211.921	Household
8211.931	Household

Tariff Heading No.	Description of Goods
8211.94	Blades
8212.10	Razors
8212.90	Other parts
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
8214.20	Manicure or pedicure sets and instruments (including nail files)
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
8414.513	Ceiling or roof
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
8422.11	Dishwashing machines of the household type
8423.10	Personal weighing machines (including baby scales); household scales
8450.201	For domestic use
8476.10	Machines
8476.90	Parts
8509.10	Vacuum cleaners

Tariff Heading No.	Description of Goods
8509.20	Floor polishers
8509.30	Kitchen waste disposers
8509.401	Food grinders and mixers
8509.402	Fruit or vegetable juice extractors
8509.809	Other
85.10	Shavers and hair clippers, with self-contained electric motor
8513.10	Lamps
8516.102	Immersion heaters
8516.20	Electric space heating apparatus and electric soil heating apparatus
8516.31	Hair dryers
8516.32	Other hair-dressing apparatus
8516.33	Hand-drying apparatus
8516.40	Electric smoothing irons
8516.50	Microwave ovens
8516.609	Other
8516.71	Coffee or tea makers
8516.72	Toasters
8516.79	Other
8516.80	Electric heating resistors

Tariff Heading No.	Description of Goods
8518.10	Microphones and stands therefor
8518.20	Loudspeakers, whether or not mounted in their enclosures
8518.30	Headphones, earphones and combined microphones/speaker sets
8518.50	Electric sound amplifier sets
8518.90	Parts
8519.40	Transcribing machines
8520.20	Telephone answering machines
8520.90	Other
8524.909	Other
8525.201	Portable radio-telephones
8525.30	Television cameras
8531.801	Electrical sound or visual signalling apparatus
8539.31	Fluorescent, hot cathode
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles
8706.009	Other
8711.109	Other
8711.209	Other
8711.309	Other
8711.409	Other

Tariff Heading No.	Description of Goods
8711.509	Other
8711.909	Other
8712.009	Other
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping
8801.10	Gliders and hang gliders
8801.90	Other
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes
9001.901	Colour filters for cameras
9002.11	For cameras, projectors or photographic enlargers or reducers
9004.10	Sunglasses
9004.90	Other
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of Heading No. 85.39
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
9008.40	Photographic (other than cinematographic) enlargers and reducers
9008.901	Of photographic enlargers and reducers

Tariff Heading No.	Description of Goods
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9021.201	Artificial teeth
9021.202	Dental fittings
9022.00	Apparatus based on the use of x-rays, alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like

Tariff Heading No.	Description of Goods
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
9113.20	Of base metal, whether or not gold- or silver-plated
9113.90	Other
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9202.00	Other stringed musical instruments (for example, guitars, violins, harps)
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds
92.04	Accordions and similar instruments; mouth organs
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)
9206.009	Other
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

Tariff Heading No.	Description of Goods
9209.001	Musical instrument strings
9209.009	Other
9301.00	Military weapons, other than revolvers, pistols and the arms of Heading No. 9307.00
9306.009	Other
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
9401.10	Seats of a kind used for aircraft
9401.20	Seats of a kind used for motor vehicles
9401.40	Seats other than garden seats or camping equipment, convertible into beds
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
9403.201	Of a kind used in schools, churches and laboratories
9403.601	Of a kind used in schools, churches and laboratories
9403.702	Of a kind used in schools, churches and laboratories
9403.802	Of a kind used in schools, churches and laboratories

Tariff Heading No.	Description of Goods
9404.30	Sleeping bags
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
95.02	Dolls representing only human beings
95.03	Other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds
9504.10	Video games of a kind used with a television receiver
9504.20	Articles and accessories for billiards
9504.30	Other games, coin or disc- operated, other than bowling alley equipment
9504.909	Other
9505.109	Other
9505.90	Other
9506.001	For cricket
9506.002	For soccer
9506.003	For tennis

Tariff Heading No.	Description of Goods
9506.004	For golf
9506.005	For gymnastics
9506.006	For athletics
9506.007	For other sports (including table tennis) or other outdoor games
9506.008	Swimming pools and paddling pools
9507.909	Other
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres
9603.006	Other toilet brushes; other brushes for household use
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning
9608.20	Felt-tipped and other porous-tipped pens and markers
9608.30	Fountain pens, stylograph pens and other pens
9608.40	Propelling or sliding pencils
9608.50	Sets of articles from two or more of the foregoing subheadings
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir
9608.901	Pen-holders, pencil-holders and similar holders
9608.902	Barrels and covers for ball point pens

Tariff Heading No.	Description of Goods
96.09	Pencils (other than pencils of Heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks
9610.001	Writing or drawing boards
9611.009	Other
9613.009	Other
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof
9615.909	Other
96.16	Scent sprays and similar toilet sprays and mounts and heads therefor; powder puffs and pads for the application of cosmetics or toilet preparations
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of Heading No. 4906.00 other than hand painted or hand decorated manufactured articles; collages and similar decorative plaques
9702.00	Original engravings, prints and lithographs
9703.00	Original sculptures and statuary, in any material

**TARIFF
HEADING
NO.**

DESCRIPTION OF GOODS

9704.00	Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaentological, ethnographic or numismatic interest
9706.00	Antiques of an age exceeding one hundred years; (iii) goods described in the First Column hereunder, the rate of duty in relation to which shall be as specified in the Second Column:

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
0101.192	Race horses, not for breeding	2.5%
22.03	Beer made from malt:	
2203.001	Beer	\$4.75 per Litre
2203.002	Stout	\$5.00 per Litre
2203.009	Other	\$5.00 per Litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading No. 20.09	
2204.10	Sparkling wine	\$40.00 per Litre
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.201	Grape must	5%
2204.202	Other wine	\$25.00 per Litre
2204.30	Other grape must	5%
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$30.00 per Litre
2206.00	Other fermented beverages (for example, cider, perry, mead)	\$20.00 per Litre
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	\$14.30 per Litre

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	\$1.32 per Litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$35.00 per Litre
2208.20	Spirits obtained by distilling grape wine or grape marc:	
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	\$35.00 per Litre
2208.209	Other	\$35.00 per Litre
2208.30	Whiskies:	
2208.301	In bottles of a strength not exceeding 46% vol	\$35.00 per Litre
2208.309	Other	\$35.00 per Litre
2208.40	Rum and tafia:	
2208.401	In bottles of a strength not exceeding 46% vol	\$35.00 per Litre
2208.409	Other	\$35.00 per Litre
2208.50	Gin and Geneva:	
2208.501	In bottles of a strength not exceeding 46% vol	\$35.00 per Litre
2208.509	Other	\$35.00 per Litre

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
2208.90	Other:	
2208.901	Vodka	\$40.00 per Litre
2208.902	Cordials and liqueurs	\$40.00 per Litre
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	\$1.10 per Litre
2208.904	Other aromatic bitters	\$14.30 per Litre
2208.909	Other	\$14.30 per Litre
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10	Cigars, cheroots and cigarillos, containing tobacco	30%
2402.20	Cigarettes containing tobacco	30%
2402.90	Other	30%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	30%
2403.90	Other:	
2403.901	Snuff	30%
2403.909	Other	30%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
2710.13	Motor spirit (gasoline):	30%
2710.23	Vaporising oil or white spirit:	30%
2710.31	Diesel oil:	30%
2710.39	Other:	20%
2710.42	Bunker "C" grade fuel oil:	30%
2710.49	Other:	30%
2710.92	Lubricating oils	30%
2710.93	Lubricating greases	30%
2713.20	Petroleum bitumen	30%
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	30%
2714.10	Bituminous or oil shale and tar sands	30%
2714.901	Natural bitumen	30%
2714.903	Asphaltites and asphaltic rocks	30%
2715.001	Cut-backs	30%
2715.009	Other	30%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
3706.10	Of a width of 35mm or more	\$3.00 per 100 metres
3706.90	Other	\$3.00 per 100 metres
40.11	New pneumatic tyres, of rubber:	
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	30%
4012.10	Retreaded tyres:	
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	30%
4012.102	Of a kind used on buses or lorries	30%
40.13	Inner tubes, of rubber:	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10%
4013.102	Of a kind used on buses or lorries	10%
6813.10	Brake linings and pads	25%
7007.111	Motor car windscreens	20%
7007.211	Motor car windscreens	20%
7009.10	Rear-view mirrors for vehicles	20%

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
7014.001	Signalling glassware and optical elements of glass, for road motor vehicles	20%
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.10	Natural pearls	30%
7101.20	Cultured pearls:	
7101.21	Unworked	30%
7101.22	Worked	30%
71.02	Diamonds, whether or not worked, but not mounted or set.	
7102.10	Unsorted	30%
7102.20	Industrial:	
7102.21	Unworked or simply sawn, cleaved or bruted	30%
7102.29	Other	30%
7102.30	Non-industrial:	
7102.31	Unworked or simply sawn, cleaved or bruted	30%
7102.39	Other	30%

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103.10	Unworked or simply sawn or roughly shaped	30%
7103.90	Otherwise worked:	
7103.91	Rubies, sapphires and emeralds	30%
7103.99	Other	30%
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.10	Piezo-electric quartz	30%
7104.20	Other, unworked or simply sawn or roughly shaped	30%
7104.90	Other	30%
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
7113.10	Of precious metal whether or not plated or clad with precious metal:	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
7113.11	Of silver, whether or not plated or clad with other precious metal	30%
7113.19	Of other precious metal, whether or not plated or clad with precious metal:	
7113.191	Of gold	30%
7113.199	Other	30%
7113.20	Of base metal clad with precious metal	30%
7114.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	30%
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116.10	Of natural or cultured pearls	30%
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	30%
7117.00	Imitation jewellery	30%
73.20	Springs and leaves for springs, of iron or steel.	
7320.10	Leaf-springs and leaves therefor:	
7320.101	For road motor vehicles	30%
7320.20	Helical springs:	
7320.201	For road motor vehicles	20%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
7320.90	Other:	
7320.901	For road motor vehicles	20%
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	20%
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.33	Of a cylinder capacity, exceeding 250cc but not exceeding 1000cc	30%
8407.34	Of a cylinder capacity exceeding 1000cc	30%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	30%
84.09	Parts suitable for use solely or principally with the engines of Heading No. 84.07 or 84.08.	
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.911	For road motor vehicles	20%
8409.99	Other:	
8409.991	For road motor vehicles	20%
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
8421.231	Oil filters	30%
8421.232	Petrol filters	30%
8421.31	Intake air filters for internal combustion engines	30%
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
8483.001	For road motor vehicles	20%
8511.10	Sparking plugs	10%
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	20%
8511.30	Distributors; ignition coils	20%
8511.40	Starter motors and dual purpose starter-generators	20%
8511.50	Other generators	20%
8511.80	Other equipment	20%
8511.90	Parts	10%
8512.20	Other lighting or visual signalling equipment	25%
8512.30	Sound signalling equipment	25%
8512.40	Windscreen wipers, defrosters and demisters	25%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
8518.40	Audio-frequency electric amplifiers	30%
8519.10	Coin or disc-operated record-players	30%
8521.00	Video recording or reproducing apparatus	30%
8524.901	Audio compact discs	30%
8524.902	Other compact discs	30%
8539.10	Sealed beam lamp units	30%
8543.002	Sound mixing units (equalizers) for domestic use	30%
87.02	Public - transport type passenger motor vehicles.	
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%
8702.109	Other	10%
8702.90	Other:	

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	10%
8702.909	Other	10%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading No. 87.02), including station wagons and racing cars.	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	Of a cylinder capacity not exceeding 1000cc:	
8703.219	Other	20%
8703.22	Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:	
8703.229	Other	20%
8703.23	Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc:	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
ex8703.232	Of a cylinder capacity exceeding 1500cc but not exceeding 1599cc	20%
ex8703.232	Of a cylinder capacity exceeding 1599cc but not exceeding 1800cc	25%
8703.233	Of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	25%
8703.234	Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	30%
8703.24	Of a cylinder capacity exceeding 3000cc:	
8703.249	Other	30%
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	Of a cylinder capacity not exceeding 1500cc:	
8703.319	Other	30%
8703.32	Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc:	
8703.322	Of a cylinder capacity exceeding 1500cc but not exceeding 2000cc, other	30%
8703.324	Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc, other	30%
8703.33	Of a cylinder capacity exceeding 2500cc:	
8703.339	Other	30%
8703.90	Other	30%
87.04	Motor vehicles for the transport of goods.	
8704.10	Dumpers designed for off-highway use	10%

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other	10%
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.229	Other	10%
8704.23	g.v.w. exceeding 20 tonnes:	
8704.239	Other	10%
8704.30	Other, with spark-ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes:	
8704.319	Other	10%
8704.32	g.v.w. exceeding 5 tonnes:	
8704.329	Other	10%
8704.90	Other	10%
87.07	Bodies (including cabs), for the motor vehicles of Headings Nos. 87.01 to 87.05.	
8707.001	Bus bodies	5%
8707.009	Other	5%

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
87.08	Parts and accessories of the motor vehicles of Heading Nos. 87.01 to 87.05.	
8708.009	Other	30%
ex 8708.009	CNG Kit with cylinders.	25%
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	30%
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	30%
9101.90	Other	30%
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches other than those of Heading No. 91.01.	
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	30%
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	30%
9102.90	Other	30%
91.03	Clocks with watch movements, excluding clocks of Heading No. 9104.00.	
9103.10	Battery or accumulator powered	30%
9103.90	Other	30%

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	30%
91.05	Other Clocks.	
9105.10	Alarm clocks	30%
9105.20	Wall clocks	30%
9105.90	Other	30%
9108.00	Watch movements, complete and assembled	30%
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
9110.10	Of watches	30%
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.10	Of precious metal or of metal clad with precious metal	30%
9302.00	Revolvers and pistols, other than those of Heading No. 93.03 or 9304.00	30%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	

<u>HEADING NO.</u>	<u>DESCRIPTION OF GOODS</u>	<u>RATE OF DUTY</u>
9303.009	Other	30%
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of Heading No. 9307.00	30%
9305.00	Parts and accessories of articles of Headings Nos. 9301.00 to 9304.00	30% "

- (d) in the Second Schedule by deleting item 6(c) and substituting the following item:

“ 6(c) Household effects, admitted as such by the Comptroller, not exceeding a c.i.f. value of one hundred thousand dollars which accompany a returning national of Trinidad and Tobago returning to reside in Trinidad and Tobago who has resided abroad continuously for at least five years immediately prior to his return which have been in his use and possession for a period of not more than one year prior to his return and re-imported by him within two months before or after the date of his return to Trinidad and Tobago and which are for his personal use and not for sale or exchange.”;

- (e) in Part B, Class I of the Third Schedule, in the List of Commodities that are Ineligible for Conditional Duty Exemption, by deleting tariff heading number 2710.91 and the corresponding item “Lubricating oil base stock” and substituting the following:

“2710.911 Lubricating oil base stock (paraffinic type) within the range H.V.I. 55 and H.V.I. 160 including straight run and blended base oils”.

8. The Unit Trust Corporation of Trinidad and Tobago Act is amended— Chap. 83:03
amended

- (a) in section 2, by inserting in appropriate alphabetical sequence the following definitions:

“business of trust” means the business of managing trust funds, performing the duties of trustees, executor, administrator and attorney and the administration of pension fund plans;

“credit card business” means the business of issuing payment, credit or charge cards and, in co-operation with other financial institutions, operating a payment, credit or charge card plan; and

“merchant banking business” means the business of floating and underwriting of stocks, shares and bonds, loan syndication, dealing in gold, providing consultancy, investment, management and corporate advisory services, acceptance, credit business, project development, lease financing, foreign exchange dealing and inter-bank financing, but not the collection of funds in

the form of deposits, shares, loans, premiums and the investment of such funds and loans, shares and other securities, or banking business within the meaning of section 4(2) of the Financial Institutions Act, 1993”;

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of 1993

(b) in section 9—

(i) in subsection (3), by deleting the words “shall not vote upon any matter in which he or the institution with which he is associated has an interest” and substituting the words “shall disclose the nature of his interest and that of the institution with which he is associated, as the case may be, at the first meeting of the Board at which he is present after the relevant facts have come to his knowledge”;

(ii) by inserting after subsection (3), the following subsection:

“ (3A) Where there is a disclosure under subsection (3), that disclosure shall be recorded in the minutes of the meeting and the Director making the disclosure shall not be present at or take part in the deliberations at any meeting when the matter is being discussed by the Board or any committee of the Board.”;

(c) in section 13, by inserting after subsection (1) the following subsections:

“ (1A) Subject to subsection (1B), the Board may carry on and transact any of the following kinds of business:

(a) merchant banking business;

(b) business of a trust company;

(c) credit card business;

(d) the business of providing financial services in respect of future and contingent liabilities relating to foreign exchange and commodities;

(e) any or all of the above businesses in any country including Trinidad and Tobago, by the establishment of branches, agencies, subsidiary companies or by investing in associated or other companies as the Board may consider appropriate;

(f) generally doing all such things as may be incidental to or consequential upon the discharge of its functions under this subsection.

(1B) In the exercise of its powers under subsection (1A), the Board shall not utilise any funds held for the purpose of a unit trust scheme.”;

(d) by inserting after section 13, the following section:

“Trusts to be construed 13A. All funds held by the Unit Trust Corporation on behalf of unit holders under any unit trust scheme shall be construed as being held on trust for the unit holders of the scheme and shall be kept in an account separate and apart from all other funds of the Unit Trust Corporation, which account shall be audited in accordance with the provisions of section 30.”.

9. The Second Schedule to the Insurance Act is amended in paragraph 1 by inserting after subparagraph (h), the following subparagraph: Chap. 84:01 amended

“(i) unit certificates, shares or evidence of participation in financial assets whose portfolio is regulated by authorities in a country listed in subparagraph (iia) and approved by the Minister.”.

10. The Spirits and Spirit Compounds Act is amended by inserting after section 55 the following section: Chap. 87:54 amended

“Regulations 55A. The Minister may make regulations for carrying into effect any or all of the provisions of this Part.”.

11. This Order comes into effect on 1st January, 1997.

Commence-
ment

Dated this 12th day of December, 1996.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet