

LEGAL NOTICE NO. 10

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 ORDER, 1992

1. This Order may be cited as the Provisional Collection of Taxes Order, 1992. Citation

2. The Wills and Probate Ordinance is amended in Part II of the Third Schedule by deleting the table of fees and substituting the following table of fees: Third  
Schedule to  
Chap. 8  
No. 2  
amended

"does not exceed the value of	\$50,000	...	...	...	...	\$25.00
exceeds the value of	\$50,000	and does not exceed the value of	\$100,000	...	\$50.00	
exceeds the value of	\$100,000	and does not exceed the value of	\$250,000	...	\$75.00	
exceeds the value of	\$250,000	and does not exceed the value of	\$400,000	...	\$100.00	
exceeds the value of	\$400,000	and does not exceed the value of	\$500,000	...	\$200.00	
exceeds the value of	\$500,000	and does not exceed the value of	\$750,000	...	\$300.00	
exceeds the value of	\$750,000	and does not exceed the value of	\$1,000,000	...	\$400.00	
exceeds the value of	\$1,000,000	...	...	...	\$500.00	

3. The Gambling and Betting Act is amended—

(a) by repealing section 36 and substituting the following section:

Chap. 11:19  
amended

"Levy on  
licensed  
betting  
offices

36. (1) With effect from 31st January, 1992 there shall be charged a levy of two hundred thousand dollars per annum in respect of a licensed betting office.

(2) The levy chargeable under subsection (1) shall be paid to the Betting Levy Board by the holder of the betting office licence appertaining to the betting office.

(3) No tax charged under the former section shall be due for the period 1st January, 1992 to 17th January, 1992.

(4) In subsection (3) "the former section" means section 36 as repealed by the Provisional Collection of Taxes Order, 1992.

- (5) A person who fails to pay the levy chargeable under subsection (1) is guilty of an offence and liable on summary conviction to a fine of double the amount of the levy."; and
- (b) in the First Schedule by deleting the words "a pool" wherever they occur in paragraphs 17(1) and (2) and substituting the word "any".

Chap. 21:01  
amended

4. The Registration of Clubs Act is amended by repealing the Schedule and substituting the following Schedule:

"SCHEDULE

TABLE OF FEES

- |     |  |        |          |
|-----|--|--------|----------|
| (a) | Upon application for registration of a members' club   | ...    | 225.00   |
| (b) | Upon application for registration of a proprietary club situate in Port-of-Spain or within ten kilometres of the boundaries thereof if at the time of the application the total membership of the club—  |        |          |
|     | (i) does not exceed 100  | ... .. | 375.00   |
|     | (ii) exceeds 100 but does not exceed 250   | ... .. | 750.00   |
|     | (iii) exceeds 250 but does not exceed 500  | ... .. | 1,500.00 |
|     | (iv) exceeds 500 but does not exceed 750   | ... .. | 1,800.00 |
|     | (v) exceeds 750  | ... .. | 2,250.00 |
| (c) | Upon application for registration of a proprietary club situate elsewhere than in Port-of-Spain or within ten kilometres of the boundaries thereof, one-half the amount of the fees specified in paragraph (b) of this Table shall be payable. |        |          |
| (d) | In calculating the total membership of a proprietary club, no regard shall be had to temporary, honorary or visiting members who are elected for a total period of less than fifteen days during any one year.                                 |        |          |
| (e) | In respect of any club the registration of which is effected after 30th June in any year, one-half the amount only of the appropriate fee shall be payable.  |        |          |
| (f) | Upon application to the Police Officer in charge of a division for any extension of hours in respect of a proprietary club—  |        |          |
|     | (i) in respect of a club the total membership of which does not exceed 250   | ... .. | 37.50    |
|     | (ii) in respect of a club the total membership of which exceeds 250 but does not exceed 500  | ... .. | 75.00    |
|     | (iii) in respect of a club the total membership of which exceeds 500   | ... .. | 150.00   |
|     | These fees shall be refunded if the application is not granted.  |        |          |
| (g) | Upon application in respect of the transfer of club premises   |        | 37.50 "  |

5. The Births and Deaths Registration Act is amended—

Chap. 44:01  
amended

(a) in the Second Schedule—

- (i) in clause 1 by deleting the words "\$1.25" and "\$2.50" in both places where they occur and substituting the words "\$2.50" and "\$5.00" respectively;
- (ii) in clause 2 by deleting the word "50c." and substituting the word "\$1.00";
- (iii) in clause 3 by deleting the word "\$1.00" in both places where it occurs and substituting the word "\$2.00";
- (iv) in clause 4 by deleting the word "\$2.00" in both places where it occurs and substituting the word "\$4.00";
- (v) in clause 5 by deleting the word "75c." and "50c." and substituting the words "\$1.50" and "\$1.00" respectively;
- (vi) in clause 6 by deleting the words "\$2.50" and "50c." and substituting the words "\$5.00" and "\$1.00" respectively;
- (vii) in clause 7 by deleting the words "\$1.00" and "\$1.25" and substituting the words "\$2.00" and "\$2.50" respectively;

(b) in the Fourth Schedule—

- (i) by deleting the word "75 00" wherever it occurs and substituting in each place the word "112 50";
- (ii) by deleting the word "150 00" in both places where it occurs and substituting the word "225 00"; and
- (iii) by deleting the word "50 00" and substituting the word "75.00"; and

(c) in the Fifth Schedule—

- (i) by deleting the words "January 1, 1983 \$450.00" and substituting the words "February 1, 1992 \$675.00";
- (ii) by deleting the word "1.50" and substituting the word "\$2.25";
- (iii) by deleting the words "25 cents" and substituting the words "37 cents".

Fourth  
Schedule to  
Chap. 48:50  
amended

6. The Motor Vehicles and Road Traffic Act is amended in Part I of Appendix A to the Fourth Schedule by deleting clause 1 and substituting the following clauses:

"1. <i>Private Motor Vehicles</i>		<i>Motor Vehicle Tax</i>
(a) Engine size not exceeding 999cc	...	\$0.50 per cc
(b) Engine size exceeding 999cc but not exceeding 1499cc	...	\$1.00 per cc
(c) Engine size exceeding 1499cc but not exceeding 1799cc	...	\$2.00 per cc
(d) Engine size exceeding 1799cc but not exceeding 2499cc	...	\$3.00 per cc
(e) Engine size exceeding 2499cc but not exceeding 3499cc	...	\$4.00 per cc
(f) Engine size exceeding 3499cc	...	45 per cent of showroom price
(g) Passenger vehicles with a showroom price in excess of \$200,000.00 irrespective of engine size	...	45 per cent of showroom price

1A. *Taxis and Maxi-Taxis*

(a) Engine size not exceeding 999cc	...	\$0.125 per cc
(b) Engine size exceeding 999cc but not exceeding 1499cc	...	\$0.25 per cc
(c) Engine size exceeding 1499cc but not exceeding 1799cc	...	\$0.50 per cc
(d) Engine size exceeding 1799cc but not exceeding 2499cc	...	\$0.75 per cc
(e) Engine size exceeding 2499cc but not exceeding 3499cc	...	\$1.00 per cc
(f) Engine size exceeding 3499cc	...	11.25 per cent of showroom price
(g) Taxis and maxi-taxis with a showroom price in excess of \$200,000.00 irrespective of engine size	...	11.25 per cent of showroom price "

Chap. 71:41  
amended

7. The National Tax Free Savings Bonds Regulations are amended by repealing regulation 9 and substituting the following regulation:

"Maturity  
and interest

9. Bonds shall have a maturity of five, seven and ten years and interest shall be paid annually at the rate of six, seven and eight per cent respectively, commencing with the year in which the bond is purchased and ending with the year in which the bond matures."

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8. The Income Tax Act is amended—

Chap. 75:01  
amended

(a) in section 10—

- (i) in subsection (1) by repealing 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—

- (i) 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;

Chap. 88:02

- (ii) expenses incurred in the payment of fees by a member of a trade union registered under the Trade Unions Act in an amount not exceeding \$200.00;"

- (ii) by repealing subsection (3) and substituting the following subsection:

" (3) Where land and improvements thereon are used by or on behalf of the owner or are used rent-free by the occupier for the purpose of residence, there shall be allowed, subject to subsection (5)—

- (a) a deduction of a sum not exceeding thirty-six thousand dollars in respect of interest paid on a loan or overdraft wholly and exclusively used in respect of the land and improvements;
- (b) a deduction of a sum not exceeding twelve thousand dollars in respect of repairs to such property wholly and exclusively incurred in respect of such land and improvements, as if it were a deduction for expenses incurred in the production of income.";

- (b) in section 48E by deleting the words "twenty per cent" and "three hundred dollars" and substituting the words "twenty-five per cent" and "six hundred and twenty-five dollars" respectively;

- (c) by renumbering section 48F as section 48G and inserting after section 48E the following section:

"Tax credit  
entitlement

48F.(1) Subject to this section an individual to whom section 48B applies, who in a year of income purchases bonds issued in accordance with the National Tax Free Savings Bonds Regulations, is entitled in that year of income to a tax credit of an amount equal to the following:

- (a) fifteen per cent of the face value of the bonds where the maturity period is five years;
- (b) twenty per cent of the face value of the bonds where the maturity period is seven years; and
- (c) twenty-five per cent of the face value of the bonds where the maturity period is ten years.

(2) The tax credits referred to in subsection (1) apply only to such portion of the bonds purchased in a year of income by any person, which does not exceed fifty thousand dollars in value, and a person may not hold more than five hundred thousand dollars in bonds.

(3) The tax credit is allowed only to the original purchaser of the bond, and for the year of income in which it was purchased.

(4) Interest on bonds to which this section applies is exempt from income tax.”;

- (d) in Part 1 of the Third Schedule—

- (i) in item (c) by deleting the words "30 cents" and substituting the words "35 cents";
- (ii) in item (d) by deleting the words "35 cents" and substituting the words "40 cents";

- (e) in the Fourth Schedule—

- (i) in clause (1), by deleting the words "one hundred and sixty-five" and substituting the words "one hundred and eighty-five";

- (ii) in clause (2) by deleting the words "sixty-five" and substituting the words "eighty-five".

9. The Corporation Tax Act is amended by deleting the word "forty" wherever it occurs in the First Schedule and substituting the word "forty-five".

First  
Schedule to  
Chap. 75:02  
amended

10. The Stamp Duty Act is amended in the First Schedule—

Chap. 76:01  
amended

- (a) by deleting the word "120.00" in the second column adjacent to the heading "Admission of any person as a Solicitor in the Supreme Court" and substituting the word "250.00";
- (b) by deleting the word "0.25" in the second column adjacent to the heading "Agreement, or any Memorandum of an Agreement under hand only, and not otherwise specifically charged with any duty whether the same is only evidence of a contract, or obligatory upon the parties from its being a written instrument, not made by a public officer officially" and substituting the word "1.00";
- (c) by deleting the word "5.00" in the second column adjacent to the heading "Appointment of a new Trustee, and appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a Will" and substituting the word "25.00";
- (d) by deleting the word "0.50" in the second column adjacent to the heading "Bill of Health in the case of vessels under sixty tons net register" and substituting the word "2.50";
- (e) By deleting the word "2.50" in the second column adjacent to the heading "Bill of Health in the case of vessels over sixty tons net register" and substituting the word "10.00";
- (f) by deleting the word "0.35" in the second column adjacent to the words "Where it exceeds five hundred dollars, for every additional two hundred and fifty dollars or part of two hundred and fifty dollars" under the heading commencing with the words "Bond, Covenant, or Instrument of any kind whatsoever" and substituting the word "0.50";
- (g) by deleting the word "0.25" in the second column adjacent to the words "Where payment is to continue for a term of life or any other indefinite period, for every fifty dollars or for every fractional part of fifty dollars of the annuity or sum annually payable" under the heading commencing with the words "Bond, Covenant, or Instrument of any kind whatsoever", and substituting the word "0.50";

- (h) by deleting the word "2.50" in the second column adjacent to the heading "Bond for obtaining Letters of Administration" and substituting the word "10.00";
- (i) by deleting the word "5.00" in the second column adjacent to the heading "Bond of any kind whatsoever not specifically charged with any duty" and substituting the word "25.00";
- (j) by deleting the word "5.00" in the second column adjacent to the heading "Deeds of any kind whatsoever not otherwise mentioned in this Schedule" and substituting the word "25.00";
- (k) by deleting the word "5.00" in the second column adjacent to the heading "Exchange, Partition or Division:— Instrument effecting, if not otherwise charged by this Act" and substituting the word "25.00";
- (l) by deleting the word "5.00" in the second column adjacent to paragraph (4) of the heading "Letter or Power of Attorney, Mandate or other instrument in the nature thereof—" and substituting the word "25.00";
- (m) by deleting the word "0.50" in the second column adjacent to the last line of paragraph (1) under the heading "Mortgage, Bond, Debenture, Covenant, Bill of Sale or Warrant of Attorney to confess and enter up judgment:" and substituting the word "1.00";
- (n) by deleting the word "0.05" in both places where it occurs in the second column in relation to the heading "Policy of Sea Insurance—" and substituting in each place the word "0.25";
- (o) by deleting the word "2.50" in the second column adjacent to the words "For every \$500, and also for any fractional part of \$500, of the amount of value of the property settled or agreed to be settled" under the heading commencing with the word "Settlement" and substituting the word "5.00".

Chap. 77:01  
amended

11. The Miscellaneous Taxes Act is amended—

- (a) in section 35(1) by inserting after the word "Act" in the first place where it occurs the words "or are allowed



conditional reduced rates of duty under the Fourth Schedule to that Act";

(b) in the Sixth Schedule—

(i) by deleting Part I and substituting the following Part:

"PART I

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.02	Malta beverage ...	\$0.20 per litre at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Beer ... ..	\$7.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Stout ... ..	\$7.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Porter and Ale ... ..	\$7.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.04	Sparkling wines (including Champagne)	\$29.85 per litre
22.04	Other wines (of the juice of grapes)	\$19.58 per litre
22.05	Vermouth	\$19.58 per litre
22.06	Other fermented beverages	\$12.53 per litre
22.08	Whiskey and blended whiskey	\$115.40 per litre of alcohol by volume
22.08	Brandy and blended brandy	\$115.40 per litre of alcohol by volume
22.08	Rum ... ..	\$57.24 per litre of alcohol by volume
22.08	Rum punch ... ..	\$57.24 per litre of alcohol by volume
22.08	Gin ... ..	\$104.48 per litre of alcohol by volume
22.08	Vodka ... ..	\$109.74 per litre of alcohol by volume
22.08	Cordials and liqueurs ...	\$148.95 per litre of alcohol by volume
22.08	Other potable spirits ...	\$75.39 per litre of alcohol by volume";

(ii) in Part II—

- (a) by deleting the word "\$0.28c." in item 24.02 cigarettes and substituting the word "0.49c.";
- (b) by deleting the word "9.85c." in item 24.02 cigars and substituting the word "\$17.24";
- (c) by deleting the word "\$18.70" in item 24.03 smoking tobacco and substituting the word "\$32.73";

(c) in the Seventh Schedule by inserting in the appropriate numerical sequence the following items:

- |        |   |             |
|--------|---|-------------|
| “87.02 | Public transport-type passenger motor vehicle   | 50          |
| 87.03  | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Customs H.S. Tariff Heading No. 87.02), including station wagons and racing cars | ... .. 15   |
| 87.04  | Motor vehicles for the transport of goods   | ... .. 50”. |

Chap. 78:01  
amended

12. The Customs Act is amended in the Third Schedule by deleting the items with the Tariff Heading Numbers 71.02, 71.03 and 71.12.

Schedule 2 to  
Act No. 37  
of 1989  
amended

13. The Value Added Tax Act, 1989 is amended in Schedule 2—  
(a) by inserting after item 8 the following items:

- “ 8A. Any of the following medicines—
- (a) analgesics in the form of tablets, liquids, capsules or suppositories for oral or rectal use;
  - (b) cough or cold preparations in the form of tablets, liquids, capsules or powders for oral use;
  - (c) antacids in the form of tablets, liquids, capsules or granules for oral use;
  - (d) laxatives in the form of tablets, liquids, capsules or suppositories for oral or rectal use;
  - (e) anthelmintics in the form of tablets, liquids or capsules for oral use;
  - (f) oral rehydration preparations in the form of salts or solutions of W.H.O./Pharmacopoeia standards.

8B. Diabetic diagnostic testing kits for testing glucose in blood and urine.”;

(b) by inserting the following item:

“ 22. Books namely literary works, reference books, directories, collections of letters or documents permanently bound in covers, loose-leaf books, manuals or instructions whether complete with their binder or not, amendments to loose-leaf books even if issued separately, school work books and other educational texts in question-and-answer format with spaces for insertion of

answers, children's picture and painting books, exercise books, but excluding brochures, pamphlets and leaflets, newspapers, magazines, journals and periodicals, photograph and stamp albums."

14. The Liquor Licences Act is amended by deleting the Second Schedule and substituting the following Schedule: Chap. 84:10  
amended

"SECOND SCHEDULE

DUTIES

Spirit Retailer's Licence	For Port-of-Spain and within 800m thereof	\$3,750 a year or, if permitted under section 15, \$1,050 per quarter
Spirit Retailer's Licence	For San Fernando and within 800m thereof	\$3,750 a year or, if permitted under section 15, \$1,050 per quarter
Spirit Retailer's Licence	For any other town and within 800m thereof (except that portion of Morvant which lies within 800m of Port-of-Spain)	\$2,250 a year or, if permitted under section 15, \$400 per quarter
Spirit Retailer's Licence	Elsewhere	\$1,200 a year or, if permitted under section 15, \$300 per quarter
Wine Retailer's Licence	For Port-of-Spain	\$750 a year
Wine Retailer's Licence	For San Fernando	\$750 a year
Wine Retailer's Licence	Elsewhere	\$225 a year
Hotel Spirit Licence	Hotels with up to 15 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with 16 to 49 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with 50 to 150 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with more than 150 bedrooms	\$1,800 a year
Special Hotel Licence	Hotels with up to 15 bedrooms	\$3,000 a year
Special Hotel Licence	Hotels with 16 to 49 bedrooms	\$3,750 a year
Special Hotel Licence	Hotels with 50 to 150 bedrooms	\$4,500 a year

Special Hotel Licence	Hotels with more than 150 bedrooms	\$6,000 a year
Restaurant Licence	For Port-of-Spain	\$2,250 a year
Restaurant Licence	For San Fernando	\$2,250 a year
Restaurant Licence	Elsewhere	\$1,500 a year
Special Restaurant Licence	For Port-of-Spain and within 800m thereof	\$3,000 a year
Special Restaurant Licence	For San Fernando and within 800m thereof	\$3,000 a year
Special Restaurant Licence	Elsewhere	\$2,250 a year
Night Bar Licence	For Port-of-Spain and within 800m thereof	\$4,500 a year
Night Bar Licence	For San Fernando and within 800m thereof	\$3,750 a year
Night Bar Licence	Elsewhere	\$3,000 a year
Transfer fee under section 31 or section 32	...    ...    ...    ...	\$23.00
Occasional Licence under section 40 or under section 44	...    ...    ...    ...	\$300.00
Spirit Grocer's Licence	For Port-of-Spain	\$3,000 a year or, if permitted under section 15, \$825 per quarter
Spirit Grocer's Licence	For San Fernando	\$2,400 a year or, if permitted under section 15, \$750 per quarter
Spirit Grocer's Licence	Elsewhere	\$1,500 a year or, if permitted under section 15, \$450 per quarter
Spirit Dealer's Licence	...    ...    ...    ...	\$1,800 a year
Wine Merchant's Licence	...    ...    ...    ...	\$450 a year "

Commence-  
ment

15. This Order comes into operation on 18th January, 1992.

Made this 17th day of January, 1992.

K. BOSWELL INNISS

*Secretary to Cabinet*

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