

LAWS OF TRINIDAD AND TOBAGO

**PURCHASE, SWEEPSTAKE AND DEPARTURE TAXES
ACT**

CHAPTER 77:01

Act

13 of 1963

Amended by

1 of 1968

198/1976

10 of 1977

14 of 1977

1 of 1979

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**Note
on
Adaptation**

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by L.N. 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

**Note
on
Revision Date**

This Act has been revised up to 31st December 1979 instead of the normal revision date (31st December 1977).

LAWS OF TRINIDAD AND TOBAGO

PURCHASE, SWEEPSTAKE, DEPARTURE AND AIRLINE TICKET TAXES ACT

CHAPTER 77:01

Act
13 of 1963

Amended by

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**Note
 on
 Act 25 of 1986**

Section 17 of Act No. 25 of 1986 states as follows—

- (c) Part I of the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act, shall not apply to goods imported under an A.T.A. Carnet.

**Note
 on
 Revision Date**

The Revision Date for this Chapter is 23rd January, 1986.

**Note
 on
 Adaptation**

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by L.N. 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

CHAPTER 77:01

PURCHASE, SWEEPSTAKE, DEPARTURE
AND AIRLINE TICKET TAXES ACT

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CHAPTER 77:01

PURCHASE, SWEEPSTAKE, DEPARTURE
AND AIRLINE TICKET TAXES ACT

An Act to provide for raising revenue by the 13 of 1963.
imposition of certain taxes, and for matters
connected therewith.

[2ND MAY 1963]

Commence-
ment.

1. This Act may be cited as the Purchase, Sweepstake, Short title.
[7 of 1983].
Departure and Airline Ticket Taxes Act.

2. In this Act, "Tax Authority", in relation to any Interpreta-
tion.
tax, means the person or authority having the care and
management of that tax.

PART I

PURCHASE TAX

3. (1) In this Part—

"chargeable goods" means the goods specified in
the First Schedule;

Interpreta-
tion.
[1 of 1968].
First
Schedule.

"goods" has the same meaning as in the Sale of
Goods Act;

Ch. 82:30.

"manufacturer" means a person who carries on
in Trinidad and Tobago the business of
making goods;

"Minister" means the Minister responsible for
Finance;

"purchase" means any contract which is a con-
tract of sale within the meaning of the Sale
of Goods Act, and also a contract similar
to such contract in other respects but made
for a consideration wholly or partly in money's
worth and not, or not only, in money; and
includes any transaction in whatsoever form
expressed, in so far as its effect is in sub-
stance the same as the effect of such a contract
as aforesaid, and references to goods being

bought include, in relation to a purchase made for a consideration not, or not only, in money, and in relation to any such transactions as aforesaid, references to goods being acquired in any manner;

“selling by retail” means selling goods by way of business otherwise than by wholesale, and “retail trader” means a person who sells by retail;

“selling by wholesale” means selling goods of any class to a person who carries on a business of selling goods of that class;

“tax” means tax chargeable by virtue of this Part;

“wholesale merchant” means a person who carries on in Trinidad and Tobago a business of selling by wholesale goods bought by him.

(2) For the purposes of this Part, if at the time when a purchase is made the buyer is in possession of the goods bought thereunder, or of part thereof, delivery of the goods, or of that part thereof, as the case may be, under the purchase shall be deemed to have taken place on the making of the purchase.

Tax Authority
for purchase
tax.
[22 of 1980
16 of 1984].

4. The Tax Authority for the purposes of purchase tax and alcoholic beverage tax under this Part shall be the Comptroller of Customs and Excise.

Purchase tax
on a sale of
chargeable
goods under
chargeable
purchase.
First
Schedule.

5. (1) A tax, to be called purchase tax, shall be charged, subject to and in accordance with this Part, on the whole-sale value of all chargeable goods mentioned in Part I of the First Schedule, being goods manufactured or produced in Trinidad and Tobago, and bought under a chargeable purchase.

First
Schedule.

(2) Tax chargeable in respect of any goods mentioned in Part I of the First Schedule by virtue of a purchase shall be at the rates respectively specified in the second column of the said Part and shall become due on the delivery of the goods under the purchase; and the seller under the purchase shall be accountable therefor.

(3) Tax on the chargeable goods referred to in subsection (1) becoming due by virtue of a purchase shall be accounted for and paid in accordance with regulations made under this Act.

5A. (1) Notwithstanding any other tax imposed on alcoholic beverage under this Act, a tax called alcoholic beverage tax shall be charged on the alcoholic beverages imported into Trinidad and Tobago and set out in Part III of the First Schedule at the rates set out therein; save that alcoholic beverage tax shall not be imposed on alcoholic beverages of Caricom origin.

Alcoholic
beverage tax.
[11/1984
16 of 1984].

(2) The tax referred to in subsection (1) is payable by the importer.

6. (1) For the purposes of section 5, a chargeable purchase is any purchase made from a wholesale merchant or manufacturer selling by wholesale, other than a purchase made by a person of goods upon which purchase tax has become chargeable and has been paid.

Chargeable
purchases.

(2) Where a wholesale merchant or manufacturer appropriates or applies any goods mentioned in the First Schedule, being goods manufactured or produced in Trinidad and Tobago, which are in his ownership as stock for his business or, in the case of a manufacturer, which have been made by him (being in either case goods in respect of which tax has not been paid)—

First
Schedule.

(a) to the purpose of any business carried on by him of selling goods by retail; or

(b) to any other purpose not being a sale under a chargeable purchase,

the appropriation or application shall be treated for the purposes of this Part as if it were a chargeable purchase, he shall be accountable for the tax chargeable in respect of the goods and the tax shall become due at the time of the appropriation or application.

7. The wholesale value of any goods in respect of which tax is chargeable by virtue of a purchase shall be taken to be the price which in the opinion of the Tax Authority the goods would fetch on a sale made at the time when the

Wholesale
value.
[1 of 1968].

LAWS OF TRINIDAD AND TOBAGO
Purchase, Sweepstake, Departure and
Airline Ticket Taxes

8

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tax in respect of the goods becomes due by a person selling by wholesale in the open market in Trinidad and Tobago to a retail trader carrying on business in Trinidad and Tobago only, if no tax were chargeable in respect of the sale and it were made in the circumstances specified in section 13.

Sums due for tax to be stated with invoices, etc.

8. The seller of any chargeable goods under a chargeable purchase made in Trinidad and Tobago after the commencement of this Act shall add to any invoice or similar document delivered by him to the buyer a statement indicating the amount due from the buyer to the seller by reference to the tax for which the seller may be accountable.

Purchases, etc., affected by and effect on existing contracts of change in tax.

9. Where by or under any provision of any law any change is made in the classes of goods which are chargeable goods or in the rate at which purchase tax is chargeable in respect of goods, that change shall have effect and shall be deemed to have had effect in relation to a purchase of goods delivered under a chargeable purchase after the time as from which the change takes effect notwithstanding that the purchase was made before that date; and the seller may, in the absence of any agreement to the contrary, recover as an addition to the consideration, a sum equal to the excess of the amount of tax chargeable in respect of the goods over what it would have been if this section had not been enacted.

Purchase tax chargeable on importation of certain chargeable goods. [1 of 1968 13 of 1983]. Ch. 78:01. First Schedule.

10. (1) Purchase tax shall be charged, subject to and in accordance with the succeeding provisions of this Part, on the wholesale value of all chargeable goods mentioned in Part II of the First Schedule that are imported into Trinidad and Tobago, and entered as that expression is defined in section 2 of the Customs Act.

(2) Purchase tax on chargeable goods mentioned in Part II of the First Schedule shall be at the rates respectively specified in the second column of the said Part.

(3) The wholesale value of any goods in respect of which tax is chargeable by virtue of an importation shall be taken to be the value of the goods ascertained in accordance with section 23 of the Customs Act plus the customs

duty chargeable thereon plus 20 per cent of the sum of the value of the goods ascertained as aforesaid and the customs duty.

(4) Where it is shown to the satisfaction of the Tax Authority that any chargeable goods are being imported solely with a view to the re-exportation thereof—

(a) after undergoing a process in Trinidad and Tobago which will not change the form or character of the goods; or

(b) after transit through Trinidad and Tobago, or by way of transshipment, the Tax Authority may, subject to such conditions as he thinks fit to impose for securing the re-exportation of the goods, allow the goods to be imported without payment of any tax chargeable by virtue of the importation of goods.

(5) The Tax Authority shall not cause delivery to be made of any chargeable goods until the appropriate purchase tax has been paid.

11. Purchase tax shall not be charged on any chargeable goods which are imported, where it is shown to the satisfaction of the Tax Authority that such chargeable goods are imported solely for use by such persons as may from time to time be approved by Order made by the Minister.

Exemption
from pur-
chase tax.
[1 of 1968].

12. (1) Where goods bought under a chargeable purchase, or goods appropriated or applied as mentioned in section 6, are shown to the satisfaction of the Tax Authority to have been exported from Trinidad and Tobago, the tax which apart from this provision would be chargeable shall not be chargeable and if paid shall be refunded.

Relief for
exported
goods.
[1 of 1968].

(2) The Minister may, whenever he considers it expedient to do so, remit or refund in whole or in part any purchase tax.

(3) The Comptroller of Accounts shall return any money which has been overpaid as purchase tax at any time within two years after such overpayment on the proper document for such overpayment being certified by the Tax Authority.

(4) For the purposes of this section, goods delivered for shipment as ships' stores and duly shipped are deemed to have been exported.

Matters to be assumed in computing wholesale value.

13. For the purpose of computing the price which goods would fetch on a sale as is mentioned in section 7, it shall be assumed—

- (a) that any commission or other costs, charges of or incidental to the making of the contract of sale are to be paid by the seller;
- (b) that the seller has paid any duties of excise chargeable on the goods;
- (c) that the price is to include the cost of delivery to the buyer at his place of business, and of insurance and other costs, charges and expenses incidental to such delivery;
- (d) that the price is the sole consideration for the sale;
- (e) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent resale or disposal of the goods; and
- (f) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale.

Power to vary Schedule by Order. [1 of 1968]. First Schedule.

14. (1) The Minister may by Order—

- (a) make any change in the classes of goods which are chargeable goods specified in the First Schedule or to substitute for any rate of purchase tax specified in the second column of the said Schedule, any other rate or the rate of tax chargeable in respect of goods of any class; and
- (b) amend the First Schedule.

(2) An Order under this section which extends the incidence or increases the rate of purchase tax shall cease to have effect on the expiration of twenty-eight days from the date on which it is made, unless at some time before

the expiration of that period it has been approved by resolution of the House of Representatives, but without prejudice to anything previously done thereunder or to the making of a new Order.

In reckoning any such period of twenty-eight days as aforesaid, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Representatives is adjourned for more than seven days.

(3) Any Order other than an Order to which subsection (2) applies, shall be subject to affirmative resolution of the House of Representatives.

15. (1) Subject to this section and to sections 16 to 19, where tax is due in respect of any goods listed in the Third Schedule a rebate of tax shall be made to the manufacturer.

Rebate of purchase tax. [10 of 1977].
Third Schedule

(2) Subject to subsection (5), the rebate of tax in respect of any such goods shall be computed in accordance with the Fourth Schedule according to the local value added in the manufacture or production of those goods.

Fourth Schedule

(3) Nothing in this section shall apply in any case where the goods are sold for export.

(4) For the purpose of making rebate of tax during the period 1st January to 3rd July, 1973, this section and sections 16 to 19 (together with the Third, Fourth and Fifth Schedules) shall be deemed to have come into operation on 1st January 1973 and shall be read and construed with such adaptations and modifications as are necessary or expedient, as if the Customs (Amendment) Act 1968 was still in force.

Retrospective application to CARIFTA.
Third, Fourth, Fifth Schedules.

12 of 1968.

(5) The rate of rebate of tax in the Fourth Schedule shall have effect in respect of the financial year ending in 1975 and subsequent years.

Fourth Schedule.

(6) Until the rate of rebate of tax in the Fourth Schedule has effect in accordance with subsection (5), the rate of rebate shall be as follows:

Where the local value added—

- (a) is not less than thirty per cent but does not exceed forty per cent, the rebate shall be ten per cent of the tax payable;

(b) exceeds forty per cent, the rebate shall be fifteen per cent of the tax payable.

Local value added.
[10 of 1977].
Third, Fourth, Fifth Schedules.

16. (1) In this section, section 15, sections 17 and 18, and the Third to Fifth Schedules, the local value added is the aggregate amount of the expenses specified in the Fifth Schedule, incurred during the immediately preceding year in the manufacture or production of goods similar to those with respect to which the claim for rebate is made, apportioned over the quantity of the goods manufactured or produced during that year and expressed as a percentage of the wholesale value of the goods in respect of which the claim for the rebate is made.

(2) Notwithstanding subsection (1), in any case where the Minister so directs, the Tax Authority may reduce the aggregate amount of expenses incurred in the manufacture or production of any such goods by an amount representing the excess over the level of profits that the Minister considers appropriate to be taken into account in determining the local value added of any such goods.

(3) In any case where there is no immediately preceding financial year or the immediately preceding financial year is less than twelve months, the aggregate amount of expenses incurred in the manufacture or production of similar goods in the current financial year shall be estimated in the claim for the rebate of tax and subject to subsection (4) be applied in determining the local value added.

(4) In any case where the aggregate amount of expenses incurred in the manufacture or production of similar goods is estimated under subsection (3), the Tax Authority shall as soon as he considers it convenient determine the twelve-month period to be taken as the immediately preceding financial year for the purpose of calculating the local value added with respect to any such goods for the first financial year.

(5) In this section and in section 17, "financial year" means the period of twelve months during which the accounts of the business of a person are made up.

Claim for rebate.
[10 of 1977].

17. (1) The rebate of tax provided for in section 15 shall be made to a manufacturer only upon a claim therefor made at the time of accounting for tax payable on goods

sold by way of a chargeable purchase in the current financial year, so however, that such goods must be similar to those according to the local value added of which the rebate of tax is calculated.

(2) Every claim for rebate of tax in respect of any goods shall contain the following information:

- (a) a description and quantity of the goods sold in the current financial year with respect to which the claim is made;
- (b) a description and quantity of similar goods sold during the immediately preceding financial year;
- (c) the local value added showing additional particulars required for the calculation thereof, or the estimated local value added; and
- (d) the amount of tax due with respect to the goods which are the subject of the claim.

18. The Tax Authority or any officer acting under his authority may examine the books of account of a manufacturer for the purpose of determining the local value added in the manufacture or production of the goods in respect of which the claim for rebate of tax is made.

Examination of
books of
account.
[10 of 1977].

19. (1) The Minister may by Order amend the Third Schedule.

Amendment
of Third
Schedule.
[10 of 1977].

(2) An Order made under subsection (1) shall be subject to affirmative resolution of the House of Representatives.

PART II

SWEEPSTAKE WINNINGS TAX

20. In this Part, "Turf Club" means each of the following: Interpretation.

- (a) the Trinidad Turf Club;
- (b) the Arima Race Club;
- (c) the New Union Park Turf Club;
- (d) the Tobago Race Club.

Tax Authority
for sweepstake
winnings tax.

21. The Tax Authority for the purposes of the sweepstake winnings tax under this Part shall be the Board of Inland Revenue.

Sweepstake
winnings tax.

22. (1) A tax, to be called sweepstake winnings tax, shall be charged on all sweepstake winnings.

(2) Sweepstake winnings tax shall be charged at the rate of ten per cent of the winnings and shall be deducted by the Turf Club out of the amount appropriated to such winnings.

(3) The Turf Club shall be accountable to the Tax Authority for the tax and shall pay the same over to the Tax Authority at such times as it may direct.

(4) In this section "sweepstake winnings" or "winnings" means all prize moneys payable as winnings on any paper, ticket or token sold or issued in connection with any sweepstake organised and controlled by a Turf Club in connection with any race meeting, but does not include any moneys payable by way of commission, honorarium to the sellers of any such paper, ticket or token.

PART III

DEPARTURE TAX AND AIRLINE TICKET TAX

[7 of 1983].

Tax Authority
for departure
tax.
[203/1979
22 of 1980].

23. The Tax Authority for the purposes of departure tax under this Part shall be—

(a) in the case of a seaport, the Chief Immigration Officer; and

(b) in the case of an airport, the Director of Civil Aviation.

Departure tax.
[*203/1979
22 of 1980
146/1982].

24. (1) A tax to be called departure tax shall be charged in respect of and payable by all persons departing from ports in Trinidad and Tobago for places outside of Trinidad and Tobago.

(2) The departure tax shall be charged at the rate of twenty dollars per person and shall be paid to the Tax Authority or to such other person as the Tax Authority may appoint for the purpose.

*Came into operation on the 1st January 1980.

25. The immigration officer in charge of a port may refuse permission to a person liable to departure tax to board any vessel or aircraft for the purpose of departing from ports in Trinidad and Tobago for places outside Trinidad and Tobago, unless a receipt for payment of the departure tax with respect to that person is produced.

Immigration officer may refuse permission to embark if tax not paid. [22 of 1980 7 of 1983].

26. (1) The owner of every vessel or aircraft shall collect departure tax and account therefor to the Tax Authority.

Owner to account for departure tax. [14 of 1977 203/1979].

(2) As from the date on which the owner of a vessel or aircraft becomes accountable for departure tax under subsection (1), section 25 shall cease to have effect.

(3) In this section, "owner" includes any person who holds himself out as agent for a vessel or aircraft or for the owners thereof.

(4) Subsection (1) shall have effect from such date as is appointed by the Minister and published in the *Gazette*.

27. Nothing in this Part shall require tax to be paid or accounted for in respect of—

Persons exempted from tax.

- (a) the President, his wife and children under the age of twenty-one years;
- (b) members of the Parliament of Trinidad and Tobago;
- (c) guests of the Government of Trinidad and Tobago;
- (d) persons travelling on Government business;
- (e) the official representatives of the Government of any country, their wives and their children under the age of twenty-one years when travelling with them;
- (f) representatives of the United Nations Organisation or any organisation established under its authority and persons sent on missions on behalf of any such organisation, their wives and children under the age of twenty-one years;
- (g) members of the Trinidad and Tobago Defence Force or of the Armed Forces of any country travelling on official duty;

- (h) members of the Armed Forces of the United States of America and their wives and children under the age of twenty-one years;
- (i) civilian personnel, not being Commonwealth citizens, employed at the United States Naval Station, Chaguaramas;
- (j) children under the age of five years;
- (k) intransit passengers remaining in Trinidad and Tobago for a period not exceeding forty-eight hours;
- (l) members of the crew of any aircraft or ship;
- (m) such other persons or classes of persons as the Minister may by Order specify.

Airline ticket
tax.
[146/1982
3/1983
7 of 1983
3/1986].

27A. (1) There shall be charged on the sale of every airline ticket other than on the sale of a ticket for travel within Trinidad and Tobago, a tax equal in amount to five per cent of the cost of the ticket; and the purchaser under the purchase shall pay such tax to the seller who shall be accountable therefor.

(2) The tax authority for the purposes of the airline ticket tax is the Director of Civil Aviation.

Overseas
travel tour
tax.
[198/1985
3/1986
1 of 1986].

27B. (1) There shall be charged on the price of an overseas travel tour to a destination outside Trinidad and Tobago a tax of ten per cent of that price where the price is paid in Trinidad and Tobago.

(2) For the purposes of this section the price of an overseas travel tour includes the price of transportation from Trinidad and Tobago to an overseas country as well as the price of any facility provided for the traveller in the country such as, but not limited to—

- (a) hotel or other accommodation;
- (b) travel;
- (c) meals; or
- (d) entertainment.

(3) Every person who organises or operates an overseas travel tour shall collect the tax referred to in subsection (1) and make quarterly remittances of the

same to the Board of Inland Revenue and in respect of any tax so collected shall keep such records as the Board requires.

PART IV

GENERAL

28. Tax chargeable by virtue of this Act may be recovered as a debt due to the State from the person accountable therefor. Recovery of tax.

29. (1) The Tax Authority may take such action as it may consider necessary and expedient for collecting, receiving and accounting for the tax under its care and management in like and as full and ample a manner as the Comptroller of Customs and Excise is authorised to do with relation to any other tax under his care and management. Management of taxes. [22 of 1980].

(2) All money and securities for money collected or received in Trinidad and Tobago for or on account of tax chargeable under this Act shall form part of the Consolidated Fund.

30. (1) Any person who, with intent to deceive and for the purposes of this Act or of regulations made thereunder, produces, promises, sends or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular, is guilty of an offence. Offences.

(2) Any person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of tax chargeable under this Act is guilty of an offence.

(3) A prosecution for an offence under this section may be commenced at any time within three years next after the date of the offence committed, notwithstanding anything in any other written law.

(4) Any person guilty of an offence under this section is liable on summary conviction to a fine of three thousand dollars and to imprisonment for two years.

Accountability
or liability of
agent, man-
ager or factor.
[1 of 1968
203/1979
22 of 1980].

31. Where a person who is not resident in Trinidad and Tobago is accountable for any tax chargeable by virtue of this Act or is liable to discharge any duties imposed on him by this Act, the Tax Authority may, by notice in writing served on any agent, manager or factor, who is resident in Trinidad and Tobago and has acted on behalf of that person in respect of the matters by reference to which that person is accountable or those duties are imposed or both, direct that the agent, manager or factor, shall be accountable for the tax or liable to discharge all or any of the duties.

Regulations.

32. (1) The Minister may make Regulations providing for any matter for which provisions appear to him to be necessary for the purpose of giving effect to this Act and of enabling him to discharge his functions thereunder and in particular—

- (a) for ascertaining all chargeable purchases and all such appropriations and applications as are mentioned in section 6, and of the amounts of tax chargeable by virtue thereof;
- (b) for requiring wholesale merchants and manufacturers to keep accounts and to make returns of purchases made from them and of any appropriations or applications such as are mentioned in section 6, and of the amounts of tax for which they are accountable, in respect of such periods, in such form and containing such particulars with respect to such matters as may be prescribed, and to pay the amounts of tax appearing by the returns to be due from them at such times as may be prescribed;
- (c) for requiring persons accountable for departure tax to make returns of the persons embarking on vessels or aircraft and of the amount of the tax for which they are accountable, in respect of such periods as may be prescribed and to pay the amount of tax appearing by the returns to be due;
- (d) for requiring persons accountable for sweepstake winnings tax to make returns of the sweepstake winnings payable and of the amount of tax for which they are accountable;

- (e) for requiring persons who are accountable for tax chargeable by virtue of this Act to give security for the payment thereof;
- (f) for prescribing anything which is required to be prescribed;

and until otherwise provided by Regulations made under this section the provisions of the Second Schedule apply. Second Schedule.

(2) Regulations made under this section shall be subject to negative resolution of the House of Representatives.

33. In any prosecution for an offence under this Act, if any question arises as to whether any tax chargeable by virtue of this Act has been paid, the proof of the payment of such tax lies upon the person alleging payment. Onus of proof of payment of tax.

Section 5.
11/1984.

FIRST SCHEDULE

PART I

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-22.11	Other Malt Beverages (excluding cocoa, coffee and tea)	15
I-22.05	Wines of the juice of grapes and vermouth <i>Exemption</i> : Wines used for the purpose of administering the Sacrament on the signed declaration of the Head of the denomination	75
I-22.04	Cider and Perry	30
I-22.03	Beer and Ale	30
I-22.03	Stout and Porter	30
I-22.09	Rum in bottles	50
I-22.09	Rum—other kinds	50
I-22.09	Whisky and Blended Whisky	75
I-22.09	Gin	75
I-22.09	Cordials and Liqueurs, locally manufactured with ingredients produced from locally grown plants, fruits or other vegetable materials	50
I-22.09	Cordials and liqueurs—other	50
I-22.09	Other potable spirits n.e.s.	75
I-22.09	Flavouring and colouring extracts containing spirits	30
I-24.02	Cigars, cheroots and snuff	90 cents per oz.
I-24.02	Locally manufactured cigarettes: (a) where the wholesale value does not exceed 1.98 cents per pack of 20	60 cents per pack of 20 and so in proportion when not so packed
	(b) where the wholesale value exceeds 1.98 cents per pack of 20	75 cents per pack of 20 and so in proportion when not so packed";

This schedule has been amended by the following:

L.Ns. 19/1984, 4/1985, 23/1985, 198/1985 and 3/1986.

Acts 16 of 1984, 7 of 1985, 17 of 1985 and 1 of 1986.

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	10
I-44.24	Household utensils of wood	10
I-44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	10
I-50.09	Woven Fabrics of silk, of noil or other waste silk	10
I-51.04	Woven fabrics, of man made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	10
I-52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10
I-53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	10
I-53.12	Woven fabrics or horsehair or of other coarse animal hair	10
I-54.05	Woven fabrics of flax or of ramie	10
I-55.08	Terry towelling and similar terry fabrics, of cotton	10
I-55.09	Other woven fabrics of cotton	10
I-56.07	Woven fabrics of man-made fibres discontinuous or waste	10
I-58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05)	10
I-58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	10
I-58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	10
I-58.10	Embroidery, in the piece, in strips or in motifs	10
I-59.03.9	Bonded fibre fabrics	10
I-59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	10

LAW OF TRINIDAD AND TOBAGO
Purchase, Sweepstake, Departure and
Airline Ticket Taxes

Chap. 77:01

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio black-cloths or the like	10
I-60.01	Knitted or crocheted fabric, not elastic nor rubberised	10
I-60.03	Stockings, under stockings, socks, ankle socks, sockettes, and the like, knitted or crocheted, not elastic nor rubberised	10
I-60.04.1	Panty hose of wool or fine animal hair	10
I-60.04.2	Panty hose of synthetic fibres	10
I-60.04.3	Shirts for women, girls and infants	10
I-60.04.4	Pyjamas and other nightwear, for women, girls and infants	10
I-60.04.5	Other undergarments for women, girls and infants	10
I-60.04.6	Shirts for men and boys	10
I-60.04.7	Pyjamas and other nightwear, for men and boys	10
I-60.04.8	Under vests and sports vests, for men and boys	10
I-60.04.9	Other undergarments, for men and boys	10
I-60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised except 60.05.93 and 60.05.94	10
I-61.01	Men's and boys' outer garments	10
I-61.02	Women's, girls' and infants' outer garments	10
I-61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs	10
I-61.04	Women's, girls' and infants' undergarments	10
I-61.05	Handkerchiefs	10
I-61.06	Shawls, scarves, mufflers, mantillas, veils and the like	10
I-61.07	Ties, bow-ties and cravats	10
I-61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	10
I-62.01	Travelling rugs and blankets	10
I-62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	10
I-62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-73.38.1	Domestic articles and parts thereof of iron or steel	10
I-73.38.9	Iron and steel wool; pot scourers, etc.	10
I-73.40	Other articles of iron or steel	10
I-74.18.1	Domestic articles and parts thereof of copper	10
I-74.19.99	Other articles of copper	10
I-75.06	Other articles of nickel	10
I-76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm	10
I-76.15.1	Domestic articles and parts thereof of aluminium	10
I-84.25.11	Lawn mowers, complete	10
I-84.25.12	Parts for lawn mowers	10
I-85.04	Electric accumulators	10
I-85.20	Electric filament lamps and electric discharge lamps (including infra red and ultra violet lamps); arc-lamps	10
I-96.01.93	Toilet brushes including tooth brushes	10
I-98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings, thereof, other than those falling within heading No. 98.04 or 98.05	10
1-71-01	Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious) or of pearls (cultured or non-cultured)	50
1-73 } 1-85 } 1-84-01 } 1-85-01 }	Stoves, ranges, designed for operation by electricity or gas, whether from the mains or not, of a kind used for domestic purposes, including domestic ranges operated by the conversion of liquid fuel to gas, of a wholesale value of \$400.00 and over	30
1-84-01	Air-conditioning units, not exceeding a cooling capacity of 35,000 B.T.U.	30
1-85-01	Radio receiving sets of domestic, portable or radio vehicle types including kits each comprising not less than one complete unit	30
1-85-02	Television receivers (complete) and cathode ray tubes including combination of television receivers and/or radios, and/or radio gramophones	30

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
1-85-03 1-85 } 1-90 } 01	Radio gramophones (radiograms) including tape recorders and all other radio apparatus, other than that specified in Item 1-85-01 Electrical or non-electrical apparatus n.e.s. such as— (a) Electrothermic apparatus, other than Item 1-84 } 85 } 01 90 } (b) Cooking utensils incorporating electric or gas heating elements such as Kettles, Coffee Machines, Egg Boilers, Milk Warmers, Toasters; (c) Electro-medical appliances such as Ultraviolet and Radiant heat lamps, sun lamps and other similar apparatus; (d) Food mixers (including drink mixers) <i>Exemption:</i> Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding six imperial quarts; (e) Hair dryers (all types); (f) Electric Razors and Shavers <i>Exemption:</i> Electric Irons	30
1-84 } 85 } 01 90 }	Electric or gas appliances—electro mechanical, or gas appliances of a kind used for domestic purposes such as: (a) Vacuum Cleaners; (b) Carpet Sweepers; (c) Floor Polishers; (d) Washing Machines; (e) Dish Washing Machines; (f) Water Heating Appliances; (g) Health Exercisers; (h) Ice Cream Machines of a capacity up to 10 quarts; (i) Electric Fans: Ceiling, Table, Floor or Bracket	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
	<p><i>Exemptions:</i></p> <p>(i) Floor Polishers designed exclusively for industrial use which— (a) weigh not less than 45 lb. and (b) are fitted with low speed continuously rated motors of 400 watts and over</p> <p>(ii) Table, Floor and bracket fans having a rated consumption exceeding 80 watts or blade sweep exceeding 16 inches;</p> <p>(iii) Fans designed for suspension from the ceiling and having a blade sweep of 36 inches or more;</p> <p>(iv) Exhaust fans designed for building into the structure of buildings</p>	10
1-85-04	Amplifiers and Speakers—All Types	30
1-89-01	Boats and ships 35 feet in length and under, excluding commercial fishing boats and other commercial crafts	30
1-89-02	Boats and ships over 35 feet in length excluding commercial fishing boats and other commercial crafts	50
1-42-01	Handbags, wallets, purses, pocket books and similar articles of all materials	10
1-42-02	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials	
	<i>Exemption:</i> Satchels of a kind designed for use by school children	10
1-91-01	Clocks with cases of precious metal; including combination of clocks with other articles of which the clocks form a predominant part	30
1-91-02	Watches with cases and straps of precious metals, and cases and straps of precious metals, including watch guards and other protective cases of such metal	30
1-91-03	All watches, cases and parts not of precious metal and watch movements	10
1-91-04	Clocks with cases not of precious metals, clock movements and cases not of precious metal (electric and non-electric), including combinations of clocks with other articles of which the clocks form a predominant part	10
1-91-05	All time recording apparatus (electric or non-electric) and parts	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
1-92-01	Phonographs, gramophones, record players and turntables electrically powered, including electric gramophone record reproducers	
	<i>Exemption</i> : Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind	30
1-92-02	Phonographs, gramophones, record players and turntables non-electric	30
1-92-03	Phonograph and gramophone records	
	<i>Exemptions</i> : Records mainly used for teaching languages; Stampers used in the recording industry for the pressing of phonograph (gramophone) records	10
1-67-01	Wigs and other articles of personal adornment made of all materials	30
1-84-01	Freezers, electrically operated, domestic and other under 1 H.P. with a refrigerator capacity of 12 cu. ft. and under	10
1-84-02	Freezers, electrically operated, domestic and other, under 1 H.P. with a refrigerator capacity of over 12 cu. ft.	30
1-84-03	Refrigerators, electrically operated, domestic and other under 1 H.P. with a cubic capacity of over 12 cu. ft. but less than 16 cu. ft.	10
1-84-04	Refrigerators, electrically operated, domestic and other, under 1 H.P. with a cubic capacity of 16 cu. ft. and over	30
1-84-05	Water and beverage coolers of a type normally used for domestic or office purposes operated by gas or electricity	30
I-33.06.2	Bay Rum	10
I-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap)	10
I-33.06.4	Perfumes and toilet water	10
I-33.06.5	Cosmetics and other products for the care of the skin	10
I-33.06.6	Manicure preparations	10
I-33.06.7	Products for the care of the hair (excluding shampoos)	10
I-33.06.9	Shaving Cream	10
I-08-03	Figs, fresh or dried	10
I-08.04.2	Grapes, dried	10
I-08.12	Dried fruit, n.e.s.	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-19.05	Puffed rice, cornflakes and similar products	10
I-19.08	Pastry, biscuits, cakes and other fine bakers wares	10
I-20.01	Vegetables or fruits prepared or preserved by vinegar or acetic acid	10
I-20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	10
I-20.03	Fruit preserved by freezing, containing added sugar	10
I-20.04	Fruit, fruit peel and parts of plants preserved by sugar	10
I-20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes	10
I-20.06	Fruit otherwise prepared or preserved	10
I-20.07	Fruit juices and vegetable juices	10
I-21.03	Mustard flour and prepared mustard	10
I-21.04	Sauces, mixed condiments and mixed seasoning	10
I-21.05	Soups and broths	10
I-21.07	Food preparations, n.e.s.	
	<i>Exemptions—</i>	
	21.07.1—Infant food admitted as such by the Comptroller of Customs and Excise	
	21.07.3—Corn (Canned and Frozen)	10
I-22.01	Water, including spa waters and aerated waters	10
I-22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages	10
I-23.07.1	Food for pets	10
I-34.01	Soap; organic surface-active products and preparation for use as soap in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	10
I-34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	10
I-34.05	Polishes and Creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within Heading No. 34.04	10
I-94.01 to } I-94.04 }	Furniture and parts thereof	10
I-25.23	Portland Cement	10
I-25.17	Terrazo Chips	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-3901-3906	Terrazo Strips	10
I-73.10	Bars, flats and rods of iron and steel up to and including 1 inch	10
I-73.14	Binding Wire—16G Black Annealed	10
I-39.02	Polyethylene of gauge or thickness not less than 500 gauge or 0.125 mm or 0.005 inch	10
I-27.14, 17.16	Bituminous materials and compounds for sailing and water proofing	10
I-68.08		
I-73.13	Corrugated galvanized iron and steel sheets	10
I-73.13	Flat galvanized iron and steel sheets	10
I-76.03	Corrugated aluminium sheets	10
I-76.08	Aluminium sheets with baked enamel finish	10
I-76.03	Flat aluminium sheets	10
I-76.08	Preformed aluminium sheets with baked enamel finish	10
I-39.07: 44.28.1	Roof tiles, rolls and sheets of all materials excluding asbestos	10
I-48.07, 59.02:		
I-68.08: 69.05		
I-68.03		
I-44.03, 44.04	Woods, rough or dressed but not further worked	10
I-44.05, 44.13		
I-44.14		
I-73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold finished	10
	Sheet Piling	10
I-73.21, 76.08	Metal Windows and components	10
	Louvre frames	10
I-76.08	Aluminium and steel door frames	10
I-73.27	Welded wire mesh and chain link wire in rolls	10
I-39-07, 83.02	Hinges	10
I-83.01, 83.02	Door locks	10
I-83.02	Tower and barrel bolts	10
I-39.07, 83.02	Other fittings for doors and windows	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-73.18, 73.20	Galvanized iron, brass (chrome-plated or otherwise) and steel pipes and fittings (up to 2½ inches diameter)	10
I-39.07, 69.10, 73.38, 73.40, 84.61	Sanitary fixtures and fittings	10
I-39.02, 39.07	P.V.C. pipes and fittings (up to 6 inches diameter)	10
I-39.02, 39.07, 73.40	Guttering of P.V.C. and metal and fittings	10
I-39.07, 73.18, 73.20, 73.40, 74.19, 85.27	All Electrical Conduits including fittings and terminal boxes	10
I-73.40, 74.19, 83.07, 85.27	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example switches, relays, fuses, plugs, sockets, lamp-holders, junction boxes) and control panels	10
I-83.07	Fluorescent lighting fitting/fixtures without tubes	10
I-85.23	Insulated electric wire, cable, bars and strips	10
I-39.07, 73.40	Electrical clamps or clips used to affix surface electrical cable or wire	10
I-39.02, 39.07, 44.23, 44.28, 45.04, 68.09, 68.16, 69.04, 69.07, 69.08, 70.20, 73.21, 75.21, 76.08	Floor, wall and ceiling tiles, including acoustic suspended ceilings and suspension systems and fittings	10
I-39.07	Plastic Laminates	10
I-44.15	Plywood, blackboard, lamin-board, batten-board and similar laminated wood products (including veneered panels and sheets), inlaid wood and wood marquetry	10
I-44.16	Cellular wood panels, whether or not faced with base metals	10
I-44.17	"Improved" wood, in sheet, blocks or the like	10
I-44.18	Reconstituted wood, being wood shavings, wood chips, saw dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	10
I-68.07	Gypsum: Board	10
I-39.07	Polyvinyl sidings and soffits	10

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-70.05, 70.06, 70.07	Sheet glass float or polished plate glass anti-sun glass	10
I-32.09	Oil bound paints, water based paints, all varnishes lacquers, enamels, zinc, chromatic primer distempers	10
I-85.15	Closed circuit television system	30
I-39.01-I-39.07	All Plastic Products and Materials except packaging material for use in local manufacturing industries	
	<i>Exemption: Resin in all forms</i>	10
I-84.15	Ice Cream Conservators and refrigerated display units used on a commercial basis	30
I-84.15	Refrigerators electrically operated domestic and other under 1 horse power with cubic capacity of 12 cubic feet and under	10
PAPER PRODUCTS		
I-48.15	(a) Toilet paper	10
I-48.16	(b) Box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	10
I-48.21	(c) Trays, dishes, plates, cups and the like	10
I-48.21	(d) Handkerchiefs, tissues and paper linen; and paper undergarments	10

PART I—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-39.07 } I-44.27 } I-68.12 } I-68.16 } I-69.14 } I-70.14 } I-83.07 }	All lighting fittings and/or fixtures (fluorescent and others)	10
I-97.04	Playing cards	10
I-85.03	Primary cells and primary batteries	10
I-22.09	Vodka	75

NOTE TO PART I OF THE FIRST SCHEDULE

Goods of a description shown against items 1-25.23 to 1-32.09 are chargeable to purchase tax only where such goods are to be used in building construction.

Section 10.

PART II

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
20 01	Apples, grapes, pears, peaches, plums, apricots, strawberries, whether whole, segmented, in juice or nectar form	30
II-22-01	Other Malt Beverages (excluding cocoa, coffee and tea)	10
II-22.05	Sparkling Wine (including Champagne)	75
II-22.05	Wines of the juice of grapes and Vermouth except sparkling wine (including Champagne) <i>Exemption:</i> Wine used for the purpose of administering the Sacrament on the signed declaration of the Head of the denomination	75
II-22.07	Cider and Perry	50
II-22.03	Beer and Ale	50
II-22.03	Stout and Porter	50
II-22.07	Other fermented cereal beverages	50
II-22.09	Rum in bottles	50
II-22.09	Rum other kinds	50
II-22.09	Whisky and Blended Whisky	75
II-22.09	Gin	75
II-22.09	Brandy and Blended Brandy	75
II-22.09	Cordials and Liqueurs—other	75
II-22-13	Aromatic Bitters used as a beverage	50
II-22.15	Fruit and Vegetable juices containing spirits	30
II-22.09	Flavouring and colouring extracts containing spirits	30
II-22.09	Other potable spirits not elsewhere specified	75
II-24.02	Cigars, cheroots and snuff	100 cents per oz.
II-24.02	Cigarettes	75 cents per pack of 20 and so in pro- portion when not so packed
II-24.03	Tobacco (smoking and chewing)	100 cents per oz.
II-40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-44.24	Household utensils of wood	10
II-44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket in the handbag or on the person; parts of the foregoing articles, of wood	10
II-50.09	Woven fabrics of silk, of noil or other waste silk	10
II-51.04	Woven fabrics, of man made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	10
II-52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10
II-53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	10
II-53.12	Woven fabrics of horsehair or of other coarse animal hair	10
II-54.05	Woven fabrics of flax or of ramie	10
II-55.08	Terry towelling and similar terry fabrics, of cotton	10
II-55.09	Other woven fabrics of cotton	10
II-56.07	Woven fabrics of man-made fibres discontinuous or waste	10
II-58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).	10
II-58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	10
II-58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	10
II-58.10	Embroidery, in the piece, in strips or in motifs	10
II-59.03.9	Bonded fibre fabrics, similar bonded yarn fabrics	10
II-59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	10
II-59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio black-cloths or the like	10
II-60.01	Knitted or crocheted fabric, not elastic nor rubberised	10

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Chap. 77:01

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-60.03	Stockings, under stockings, socks, ankle socks, sockettes and the like knitted or crocheted not elastic nor rubberised	10
II-60.04.1	Panty hose of wool or fine animal hair	10
II-60.04.2	Panty hose of synthetic fibres	10
II-60.04.3	Shirts for women girls and infants	10
II-60.04.4	Pyjamas and other nightwear, for women, girls and infants	10
II-60.04.5	Other undergarments for women, girls and infants	10
II-60.04.6	Shirts for men and boys	10
II-60.04.7	Pyjamas and other nightwear, for men and boys	10
II-60.04.8	Undervests and sports vests, for men and boys	10
II-60.04.9	Other undergarments, for men and boys	10
II-60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised except 60.05.93 and 60.05.94	10
II-61.01	Men's and boys' outer garments	10
II-61.02	Women's, girls' and infants' outer garments	10
II-61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs	10
II-61.04	Women's, girls' and infants' undergarments	10
II-61.05	Handkerchiefs	10
II-61.06	Shawls, scarves, mufflers, mantillas, veils and the like	10
II-61.07	Ties, bow-ties and cravats	10
II-61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	10
II-62.01	Travelling rugs and blankets	10
II-62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	10
II-62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10
II-73.38.1	Domestic articles and parts thereof of iron or steel	10
II-73.38.9	Iron and steel wool; pot scourers etc.	10
II-73.40	Other articles of iron or steel	10
II-74.18.1	Domestic articles and parts thereof of copper	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-74.19.99	Other articles of copper	10
II-75.06	Other articles of nickel	10
II-76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm	
II-76.15.1	Domestic articles and parts thereof of aluminium	10
II-84.25.11	Lawn mowers, complete	10
II-84.25.12	Parts for lawn mowers	10
II-85.04	Electric accumulators	10
II-85.20	Electric filament lamps and electric discharge lamps (including infrared and ultraviolet lamps); arc-lamps	10
II-96.01.93	Toilet brushes including tooth brushes	10
II-98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	10
11-93-01	Loaded cartridges	10
11-93-02	Lead shot, buckshot and bullets	10
11-93-03	Empty cartridge cases, whether primed or not	10
11-93-04	Ammunition for sporting purposes	10
11-36-01	Pyro-technical articles (except signal distress rockets and lights)	10
11-40-01	Mats and Matting of rubber	10
11-58-01	Carpets, carpeting, floor-rugs, mats, matting and tapestries <i>Exemption:</i> Carpets, carpeting, floor-rugs, mats, matting and tapestries made of vegetable plaiting materials and coconut matting	10
11-69-01	Table and other household (including hotel and restaurant) and art articles of faience or fine earthenware	10
11-69-02	Table and other household (including hotel and restaurant) and art articles of china-ware and porcelain	10
11-71-01	Precious and Semi-precious stones (including synthetic) uncut and cut but not set	50
11-71-02	Natural and cultured pearls unworked and worked but not set	50

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-71-03	Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious) or of pearls (cultured or not cultured) except Imitation Jewellery	50
11-71-04	Imitation jewellery (jewellery not of precious or semi-precious material)	10
11-71-05	Cutlery of precious and semi-precious metal (including electro-plated ware) suitable for domestic use, and spoons, forks and similar articles including gold and silversmith's wares of precious metal and semi-precious metal suitable for domestic use	50
11-93-01	Firearms, including revolvers, pistols, rifles, sporting firearms and parts	50
11-73-01	Stoves, ranges, designed for operation by electricity or gas, whether from the mains or not, of a kind used for domestic purposes, including domestic ranges operated by the conversion of liquid fuel to gas	30
11-84-01	Marine Engines 35 H.P. and under, other than those for use in commercial fishing and other commercial enterprises	30
11-84-02	Marine Engines over 35 H.P., other than those for use in commercial fishing and other commercial enterprises	
	<i>Exemption:</i> Engines certified by the Ministry of Agriculture, Lands and Food Production for use in the fishing industry	30
11-84-03	Air conditioning units, not exceeding a cooling capacity of 35,000 B.T.U's	30
11-85-01	Photo-flash bulbs	30
11-85-02	Radio receiving sets of domestic, portable or road vehicle types (including kits, each comprising not less than one complete unit)	30
11-85-03	Television receivers (complete) and cathode ray tubes; including combinations of television receivers and/or radios, and/or radio gramophones	30
11-85-04	Radio Gramophones (Radiograms) including Tape Recorders and all other radio apparatus other than specified in Item 11-85-02	30
11-85-01	Electrical or non-electrical apparatus, n.e.s. such as:	
	(a) Electrothermic apparatus, other than Item 11-84-01; 11-85-01; 11-90-01	

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-84 } 85 } 01 90 }	(b) Cooking utensils incorporating electric or gas heating elements such as kettles, coffee machines, egg boilers, milk warmers, toasters; (c) Electro-medical appliances such as ultraviolet and radiant heat lamps, sun lamps and other similar apparatus; (d) Food mixers (including drink mixers) <i>Exemption:</i> Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding six imperial quarts; (e) Hair dryers (all types) (f) Electric razors and shavers <i>Exemption:</i> Electric irons	10
	Electric or gas appliances—electro-mechanical or gas appliances of a kind used for domestic purposes such as: (a) Vacuum Cleaners (b) Carpet sweepers (c) Floor polishers (d) Washing machines (e) Dishwashing machines (f) Water heating appliances (g) Health exercisers (h) Ice cream machines of a capacity up to 10 quarts (i) Electric fans: ceiling, table, floor or bracket <i>Exemptions:</i> (i) Floor polishers designed exclusively for industrial use which (a) weigh not less than 45 lb.; and (b) are fitted with low-speed continuously rated motors of 400 watts and over; (ii) Table, floor and bracket fans having a rated consumption exceeding 80 watts or a blade sweep exceeding 16 inches;	30

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
	(iii) Fans designed for suspension from the ceiling and having a blade sweep of 36 inches or more;	
	(iv) Exhaust fans designed for building into the structure of buildings	
11-85-02	Amplifiers and speakers—all types and parts	30
11-89-01	Boats and ships—35 ft. in length and under excluding commercial fishing boats, and other commercial craft	50
11-89-02	Boats and ships over 35 ft. excluding commercial fishing boats and other commercial craft ...	50
11-42-01	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haver-sacks, packs and similar articles) of all materials	10
11-42-02	Handbags, wallets, purses, pocketbooks and similar articles of all materials	
	<i>Exemption:</i> Satchels of a kind designed for use by school children	10
11-90-01	Optical instruments and appliances except photographic and cinematographic	
	<i>Exemptions:</i> Industrial goggles, safety lenses and spectacles	10
11-90-02	Photographic cameras and photographic enlargers, projectors and other photographic and cinematographic apparatus and appliances	
	<i>Exemptions:</i> Cinematographic cameras for films of standard width (i.e., 1- $\frac{3}{8}$ inches or 35 mm) and x-ray and other cameras of special designs, suitable only for industrial or scientific use, including plate of film cameras 9 cm by 12 cm (4 inches by 5 inches) and in larger sizes ...	30
11-90-03	Surgical, medical and dental instruments and appliances except electric (but including those merely activated by electrical motor)	
	<i>Exemption:</i> Haemodialysis machines imported by or on behalf of persons suffering from chronic renal failure for treatment at home and so certified by the Chief Medical Officer, Ministry of Health	10
11-37-01	Films, plates and paper and chemical products for use in photography	30
11-37-02	Cinematographic films—not exposed	30
11-37-03	Cinematographic films—exposed	30
	<i>Exemption:</i> 16 cm Cinematographic films exposed	
		subject to a maximum of \$480 for one print and the associated trailers

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-91-01	Clocks with cases of precious metal, cases of precious metal; including combinations of clocks with other articles of which the clocks form a predominant part	30
11-91-02	Watches with cases and straps of precious metal and cases and straps of precious metal including watch guards and other protective cases of such metal	30
11-91-03	All watches, cases and parts—not of precious metal and watch movements	10
11-91-04	Clocks with cases not of precious metal, clock movements and cases not of precious metal (electric or non-electric) including combination of clocks with other articles of which the clocks form a predominant part and parts thereof	10
11-91-05	All time-recording apparatus (electric or non-electric) and parts	10
11-92-01	Phonographs, gramophones, record players and turn-tables electrically powered; including electric gramophone record reproducers <i>Exemption</i> : Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind	30
11-92-02	Phonographs, gramophones, record players and turn-tables non-electric	30
11-92-03	Phonograph (gramophone) records <i>Exemptions</i> : Records mainly used for teaching languages; stampers used in the recording industry for the pressing of phonograph (gramophone) records	10
11-92-04	Sound recording tapes, strips, wires, prepared and not prepared (including those for office use) ...	30
11-67-01	Prepared ornamental feathers and articles made of feathers, artificial flowers, foliage or fruits, ornamental fans	10
11-67-02	Wigs and other articles of personal adornment made of all materials	30
11-95-01	Fancy carved articles of natural, animal, vegetable or mineral materials (not including jewellery) ...	10
11-84-01	Refrigerators, electrically operated, domestic and other, under 1 Horse Power	30
II-84.15	Freezers, electrically operated and other under 1 Horse Power	30
11-84-03	Water and beverage coolers, of a kind used for domestic or office purposes, operated by gas or electricity	10
11-98-01	Pipes, cigar holders and cigarette holders	10
II-33.06.2	Bay Rum	10
II-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap)	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-33.06.4	Perfumes and toilet waters	10
II-33.06.5	Cosmetics and other products for the care of the skin	10
II-33.06.6	Manicure preparations	10
II-33.06.7	Products for the care of the hair (excluding shampoo)	10
II-33.06.9	Shaving cream	10
II-08.03	Figs, fresh or dried	10
II-08.04.2	Grapes dried	10
II-08.12	Dried fruit, n.e.s.	10
II-19.05	Puffed rice, cornflakes and similar products	10
II-19.08	Pastry, biscuits, cakes and other fine bakers wares	10
II-20.01	Vegetables or fruits prepared or preserved by vinegar or acetic acid	10
II-20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	10
II-20.03	Fruit preserved by freezing, containing added sugar	10
II-20.04	Fruit, fruit peel and parts of plants preserved by sugar	10
II-20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes	10
II-20.06	Fruit otherwise prepared or preserved	10
II-20.07	Fruit juices and vegetable juices	10
II-21.03	Mustard flour and prepared mustard	10
II-21.04	Sauces, mixed condiments and mixed seasoning	10
II-21.05	Soups and broths	10
II-21.07	Food preparations, n.e.s.	10
	<i>Exemptions—</i>	
	21.07.1—Infant food admitted as such by the Comptroller of Customs and Excise	
	21.07.3—Corn (Canned and Frozen)	
II-22.01	Waters, including spa waters and aerated waters	10
II-22.02	Lemonade, flavoured spa waters and flavoured aerated water and other non-alcoholic beverages	10
II-23.07.1	Food for pets	10
II-34.01	Soap: organic surface-active products and preparation for use as soap in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent	
II-34.02	Organic surface-active agents, surface active preparations and washing preparations, whether or not containing soap	10	
II-34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations	10	
II-94.01-94.04	Furniture and parts thereof	10	
II-25.23	Portland Cement	10	
II-25.17	Terrazo Chips	10	
II-39.01-39.06	Terrazo Strips	10	
II-73.10	Bars, flats and rods of iron and steel up to and including 1 inch	10	
II-73.14	Binding Wire—16G Black Annealed	10	
II-39.02	Polyethylene of gauge or thickness not less than 500 gauge or 0.125 mm. or 0.005 inches	10	
II-27.14, 17.16	Bituminous materials and compounds for sealing and water proofing	10	
II-68.08		Corrugated galvanized iron and steel sheets	10
II-73.13		Flat galvanized iron and steel sheets	10
II-73.03		Corrugated aluminium sheets	10
II-76.08		Aluminium sheets with baked enamel finish	10
II-76.03		Flat aluminium sheets	10
II-76.08		Preformed aluminium sheets, with baked enamel finish	10
II-39.07, 44.28.1		Roof tiles, rolls and sheets of all materials excluding asbestos	10
II-48.07, 59.02			
II-68.08, 69.05			
II-68.03			
II-44.03, 44.04	Woods, rough or dressed but not further worked	10	
II-44.05, 44.13			
II-44.14			
II-73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold finished	10	
	Sheet Piling	10	
II-73.21, 76.08	Metal Windows and components	10	

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PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
	Louvre frames	10
II-76.08	Aluminium and steel door frames	10
II-73.27	Welded wire mesh and chain link wire in rolls	10
II-39.07, 83.02	Hinges	10
II-83.01, 83.02	Door locks	10
II-83.02	Tower and barrel bolts	10
II-39.07, 83.02	Other fittings for doors and windows	10
II-73.18, 73.20	Galvanized iron, brass (chrome-plated or otherwise) and steel pipes and fittings (up to 2½ inches diameter)	10
II-39.07, 69.10, 73.38, 73.40, 84.61	Sanitary fixtures and fittings	10
II-39.02, 39.07	P.V.C. pipes and fittings (up to 6 inches diameter)	10
II-39.02, 39.07, 73.40	Guttering of P.V.C. and metal and fittings	10
II-39.07, 73.18, 73.20, 73.40, 74.19, 85.27	All Electrical conduits including fittings and terminal boxes	10
II-73.40, 74.19, 83.07, 85.27	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example switches, relays, fuses, plugs, sockets, lampholders, junction boxes) and control panels	10
II-83.07	Fluorescent lighting fitting/fixtures without tubes	10
II-85.23	Insulated electric wire, cable, bars and strips	10
II-39.07, 73.40	Electrical clamps or clips used to affix surface electrical cable or wire	10
II-39.62, 39.07, 44.23, 44.28, 45.04, 68.09, 68.16, 69.04, 69.07, 69.08, 70.20, 73.23, 75.21, 76.08	Floor, wall and ceiling tiles, including acoustic suspended ceilings and suspension systems and fittings	10
II-39.07	Plastic Laminates	10
II-44.15	Plywood, blackboard, lamin-board, batter board and similar laminated wood products (including veneered panels and sheets), inlaid wood and wood marquetry	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-44.16	Cellular wood panels, whether or not faced with base metals	10
II-44.17	"Improved" wood, in sheet, blocks or the like	10
II-44.18	Reconstituted wood, being wood shavings, wood chips, saw dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, block or the like	10
II-68.07	Gypsum Board	10
II-39.07	Polyvinyl sidings and soffits	10
	Sheet glass	
II-70.05, 70.06,	Float or polished plate glass }	10
70.07	Anti-sun glass	
	Oil bound paints	
	Water based paints	
	All varnishes	
II-32.09	Lacquers }	10
	Enamels	
	Zinc Chromatic primer	
	Distempers	
II-85.15	Closed circuit television system	30
II-39.01-39.07	All Plastic Products and Materials except packaging materials for use in local manufacturing industries	
	<i>Exemption:</i> Resin in all forms	10
II-84.15	Ice Cream Conservators and refrigerated display units used on a Commercial basis	30
	PAPER PRODUCTS:	10
II-48.15	(a) Toilet Paper	
II-48.16	(b) Box files, letter trays and similar articles of paper or paperboard of a kind commonly used in offices, shops and the like	10
II-48.21	(c) Trays, dishes, plates, cups and the like	10
II-48.21	(d) Handkerchiefs, tissues and paper linen; paper under garments	10

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PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-39.07	All lighting fittings and/or fixtures (flourescent and others)	10
II-44.27		
II-68.12		
II-68.16		
II-69.14		
II-70.14		
II-83.07		
II-97.04	Playing cards	10
II-85.03	Primary cells and Primary batteries	10
II-22.09	Vodka	75

NOTE TO PART II OF THE FIRST SCHEDULE

Goods of a description shown against the respective items:

1. 11-73 } 01, 11-84-01, 11-84-02, 11-84-03, 11-85-02, 11-85-03, 11-85-04
-85 }
11-85 } 01, 11-84 }
-90 } 85 } 01, 11-85-02, 11-89-01, 11-89-02, 11-90-02,
90 } 11-92-01,

11-92-02, 11-84-01, 11-84-02, 11-84-03, shall be chargeable at the prescribed rate of purchase tax whether such goods are imported in assembled, unassembled or disassembled conditions; so however that any such goods shown to the satisfaction of the Comptroller to have been imported solely for the purpose of use as spare parts for repairs that are intended to be sold as such shall be excluded.

2. Where under Note 1 any such goods are treated as excluded therefrom, the Comptroller may from time to time require the person by whom any representation was made to account for the goods and if he fails to do so to the satisfaction of the Comptroller, the tax which, if the goods had not been treated as aforesaid, would have been payable shall be deemed to have become payable on the making of the requirement.
3. For the purposes of the preceding Note 1 the goods referred to shall not be considered as losing their essential character by reason only of the absence, for example, of any motors, flywheels, bedplates, calendar rolls, tools, gauges, nuts, bolts, screws, rivets, etc., that may be required to complete the assembly.
4. Goods imported unassembled or disassembled, are to be classified according as they are classifiable under the items prescribed, if the parts for assembly are imported in one consignment; so however that where the Comptroller of Customs and Excise so directs such goods shall be so classified notwithstanding they are imported unassembled or disassembled in a series of consignments.
5. (1) Goods imported from a Member State of the same classification as locally manufactured goods and qualifying for Common Market Tariff Treatment shall in all cases—
- (a) attract the same rate of purchase tax as is payable on such locally manufactured goods;
 - (b) not be chargeable with purchase tax, where such locally manufactured goods are themselves not so chargeable; and
 - (c) be exempt from purchase tax, where such locally manufactured goods are so exempt.
- (2) In this Note:
- “Member State” has the same meaning as in section 12A of the Customs Ordinance;
- “the Common Market” has the same meaning as in section 2 of the Customs Ordinance.
6. Goods of a description shown against items 11-25.23 to 11-32.09 are chargeable to purchase tax only when such goods are imported for use in building construction.

GOODS NOT CHARGEABLE WITH PURCHASE TAX

Baggage and household effects

- (a) Passenger's baggage being wearing apparel, articles of personal adornment, toilet requisites and any portable articles in a passenger's baggage or on his person which he might reasonably be expected to carry with him for his regular and private use, and which are so declared and passed as such by the Comptroller of Customs and Excise and in which may be included—
- (1) wine or spirits not exceeding one quart in all, and
 - (2) tobacco, not exceeding half-a-pound, or

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- (3) cigars, not exceeding fifty in number, or
- (4) cigarettes, not exceeding two hundred in number.

Exemptions under this item shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person.

- (b) Used implements, instruments and tools of profession, trade, occupation or employment admitted as such by the Comptroller of Customs and Excise, of persons arriving in the Country, which are not intended for sale or exchange and which are declared to have been in the possession and use abroad of the passenger for a reasonable period.
- (c) Household effects, admitted as such by the Comptroller of Customs and Excise brought in for personal use and not for sale or exchange, which are declared to have been in use of the passenger for at least one year.
- (d) Personal effects, not being merchandise of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago who have died abroad.
- (e) Clothing (being warm clothing not suitable for wear in the tropics) imported shortly before embarkation which the Comptroller of Customs and Excise is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.

Chargeable goods as inputs

Chargeable goods falling under either Part I or II of this Schedule to be used as inputs into the manufacture and/or assembly of chargeable or non-chargeable goods by a person or establishment approved under the authority of the Customs laws and under the control of the Comptroller of Customs and Excise subject to such conditions as to the keeping and/or rendering of accounts in respect of the use of such goods as the Comptroller may require.

PART III

Item	Chargeable Goods	Rate per litre
22.03	Beer, Stout and Porter	\$ 1 05
22.09	Rum	7 50 at proof
22.09	Rum Punch	7 50 at proof
22.09	Gin	15 00 at proof
22.09	Whisky and Blended Whisky	15 00 at proof
22.09	Vodka	15 00 at proof
22.09	Cordials and Liqueurs	15 00 at proof
22.09	Brandy and Blended Brandy	15 00 at proof
22.05	Sparkling Wine (including Champagne)	5 50
22.05-22.06	Wines of the juice of grapes and Vermouth	2 64

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Section 32(1).
[1 of 1968].

SECOND SCHEDULE

1. Tax becoming due by virtue of a purchase or of such an appropriation or application as is mentioned in section 6(2) shall, unless the Tax Authority otherwise permits, be paid at the time of the delivery of the goods under the purchase or of the appropriation or application, as the case may be.

2. A wholesale merchant or manufacturer who is permitted by the Tax Authority to account for and pay the tax for which he is accountable otherwise than on delivery of the goods under the purchase shall, where the Tax Authority so requires, give such security by bond or otherwise as the Tax Authority may direct for the payment of tax for which he is or may become accountable.

3. In the case of chargeable goods mentioned in Part II of the First Schedule and imported by post, the proper tax shall, where demanded by him, be paid to the officer of the Post Office before delivery of the goods to the addressee.

4. Every wholesale merchant who has in his ownership for purposes of his business any chargeable goods mentioned in Part II of the First Schedule in respect of which tax has not been paid and every manufacturer of such chargeable goods shall keep full and true accounts, entered up-to-date, of all purchases made from him and of any appropriations or applications such as are mentioned in section 6 made by him, containing such particulars in such form as the Tax Authority may generally or in any particular case approve or require including a purchase tax account showing the amounts of the tax for which he is accountable and shall retain such accounts together with all purchase invoices, copy sales invoices and all other documents whatsoever relating to such purchases for a period of not less than two years from the last date to which such accounts, invoices and documents refer.

5. Every such wholesale merchant and every such manufacturer shall furnish to the Tax Authority on a form approved by him, a return in respect of each month of all such goods delivered under chargeable purchases or appropriated or applied as is mentioned in section 6 and, where he has not previously paid the tax chargeable in respect thereof, of the amount of tax for which he is accountable, and containing such particulars with respect to such other matters as the Tax Authority may require and such return shall be furnished not later than ten days after the end of the month in respect of which it is due.

6. At the time of making the returns mentioned in paragraph 5, any wholesale merchant and every manufacturer shall pay to the Tax Authority the amount of tax appearing by such returns to be due by him and not previously paid.

7. If any person fails to furnish a return as required by paragraph 5 or furnishes an incomplete return the Tax Authority may, without prejudice to any penalties which may be incurred by that person, determine the amount of tax appearing to him to be due from such person and demand payment thereof, and such amount, which shall be deemed the proper tax payable, shall be paid within such time as the Tax Authority may prescribe unless it is shown to the satisfaction of the Tax Authority that some other amount is the proper tax due, which other amount shall be paid immediately to the Tax Authority.

THIRD SCHEDULE

Sections 15(1)
19(1).
[10 of 1977].

**GOODS APPROVED FOR THE REBATE OF PURCHASE TAX
WHERE LOCAL VALUE IS ADDED IN
MANUFACTURE OR PRODUCTION**

1. Inner tubes for all vehicles, including cars, tri-cars, motor-cycles and goods vehicles.

2. Outer casings (tyres) including solid tyres for all vehicles (including cars, tri-cars, motor cycles and goods vehicles).

3. Stoves and ranges, designed for operation by electricity or gas.

4. Air conditioning units, not exceeding a cooling capacity of 35,000 B.T.U.

5. Radio receiving sets of domestic, portable or road vehicle types.

6. Television receivers (complete) and combinations of television receivers and/or radios, and/or radio gramophones.

7. Radio gramophones (radiograms) including tape recorders and all other radio apparatus, other than that specified in paragraph 5.

8. Electrical or non-electrical apparatus not elsewhere specified such as—

(a) Electrothermic apparatus, other than any specified in paragraph 9 (including domestic working and heating appliances such as boiling rings and hot plates);

(b) Cooking utensils incorporating electric or gas heating elements such as kettles, coffee machines, egg boilers, milk warmers, toasters;

(c) Electro-medical appliances such as ultraviolet and radiant heat lamps, sun lamps, and other similar apparatus;

(d) Food mixers (including drink mixers);

(e) Hair dryers (all types).

9. Portable electric or gas appliances—electro-mechanical or gas appliances of a kind used for domestic purposes such as—

(a) Vacuum cleaners;

(b) Carpet sweepers;

(c) Floor polishers;

(d) Washing machines;

(e) Dish washing machines;

(f) Water heating appliances;

(g) Health exercisers;

(h) Ice cream machines of a capacity up to 10 quarts;

(i) Electric fans (ceiling, table, floor or bracket).

10. Accumulators, electric.
11. Clocks with cases of precious metal; including combinations of clocks with other articles of which the clock forms a predominant part.
12. Watches with cases and straps of precious metal; including watch guards and other protective cases of such metal.
13. Clocks with cases not of precious metals (electric and non-electric), including combinations of clocks with other articles of which the clock forms a predominant part.
14. All time recording apparatus (electric or non-electric).
15. Phonographs, gramophones, record players and turn-tables, electrically powered, including electric gramophone record reproducers.
16. Phonographs, gramophones, record players and turn-tables non-electric.
17. Phonograph and gramophone records.
18. Domestic refrigerators and freezers, non-electric.
19. Freezers, electrically operated.
20. Refrigerators, electrically operated.
21. Water and beverage coolers.

Section 15.
[10 of 1977].

FOURTH SCHEDULE

RATE OF REBATE OF PURCHASE TAX

1. Where the local value added is not less than thirty-five per cent but does not exceed forty-five per cent the rebate shall be ten per cent of the tax payable.
2. Where the local value added exceeds forty-five per cent the rebate shall be fifteen per cent of the tax payable.

Section 16(1).
[10 of 1977].

FIFTH SCHEDULE

EXPENSES FOR DETERMINING LOCAL VALUE ADDED

1. The expenses to be computed in determining the local value added are as follows:
 - (a) wages and other earnings of wage labour paid, excluding overtime earnings, and wages and other earnings of wage labour paid to non-nationals;
 - (b) salaries and other earnings of salaried staff and management fees paid, not including salaries and other earnings of salaried staff and management fees paid to non-nationals and to non-resident principals of resident companies;

- (c) any interest paid, not being interest paid to non-nationals and to non-resident principals of resident companies;
- (d) normal depreciation on physical assets, other than imported assets, as shown in the books of account;
- (e) payments for patents, royalties, licences and similar charges, not including payments for patents, royalties, licences and similar charges made to non-nationals and to non-resident principals of resident companies;
- (f) rent paid, not including rent paid to non-nationals and to non-resident principals of resident companies;
- (g) the cost of raw materials (including components and fuel power) other than imported raw materials used in production;
- (h) other overhead expenses apportionable to production, not including similar expenses incurred to non-nationals and to non-resident principals of resident companies; and
- (i) plant profit, not including profits distributed or remitted directly or indirectly to non-nationals and to non-resident principals of resident companies.

2. In this Schedule—

“Caribbean Common Market”, “Common Market Origin” and “Member State” have the same meanings respectively as in the Customs Act;

“imported” means imported from outside the Caribbean Common Market or imported from the Caribbean Common Market but not qualifying for treatment as goods of Common Market Origin;

“non-national” means a person who is not a citizen of a Member State and includes a person whose connection with such a State does not entitle him to be regarded as belonging to, or being a native or resident of the State for the purposes of the laws relating to immigration for the time being in force;

“non-resident” means a person (including a company) who is not resident in a Member State;

“resident company” means a company incorporated in a Member State and not controlled directly or indirectly by a person (including a company) who is not resident in a Member State.

SUBSIDIARY LEGISLATION

PURCHASE TAX (EXEMPTION) ORDER

made under section 11

265/1971.
138/1974.
89/1975.
111/1976.

Citation.

1. This Order may be cited as the Purchase Tax (Exemption) Order.

Exempted
persons.
Schedule.

2. Approval is given in respect of the persons specified in the Schedule.

SCHEDULE

265/1971.

County Councils

Municipalities

The University of the West Indies

138/1974.

The Caribbean Industrial Research Institute

89/1975.

The Trinidad and Tobago Bureau of Standards

111/1976.

The Trinidad and Tobago Hotel Training School

159/1980.

The John Hayes Memorial Kidney Foundation in respect of the R.S.P Clear Canister Module.