

GOVERNMENT NOTICE No. 21

TRINIDAD AND TOBAGO

PROVISIONAL COLLECTION OF TAXES ACT, 1963

RESOLUTION

WHEREAS it is provided by subsection (1) of section 3 of the Provisional Collection of Taxes Act, 1963 that where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an appropriation or supplementary appropriation Bill, as the case may be, the Governor-General, may for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of any tax or the variation of any existing tax and from the date of the publication of such Order in the *Trinidad and Tobago Gazette*, the tax as imposed or varied shall be payable :

AND WHEREAS it is provided by subsection (5) of section 3 of the said Act that an Order varying an existing tax shall cease to have effect if the Order is not confirmed with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order :

AND WHEREAS the Provisional Collection of Taxes (General Variation) Order, 1963 and the Provisional Collection of Taxes (General Variation) Order No. 2, 1963 were made under subsection (1) of section 3 of the Act whereby the taxes imposed by the enactments mentioned in the several Parts of the Schedule to each of the said Orders were varied to the extent and in the manner set out in the said Parts of the said Schedules for the purpose of raising revenue to meet the expenditure specified in the Bill entitled an Act to provide for the service of Trinidad and Tobago for the year ending on the 31st day of December, 1963 :

Now, THEREFORE, be it resolved by the House of Representatives that the Provisional Collection of Taxes (General Variation) Order, 1963 and the Provisional Collection of Taxes (General Variation) Order No. 2, 1963 be confirmed subject to the modifications specified in the Schedule hereto.

THE SCHEDULE

- PART I -

MODIFICATIONS TO THE PROVISIONAL COLLECTION OF TAXES
(GENERAL VARIATION) ORDER, 1963

1. The substitution for items (4) and (5) of the First Schedule to the Motor Vehicles and Road Traffic Ordinance (as substituted by Part 2 of the Schedule to the Order) of the following :

“(4) *Private Motor Car*

12 Horse Power and under	...	\$2.00 per H.P., R.A.C. rating or part thereof		
Over 12 Horse Power	...	\$2.50	do.	do.
Over 20 ,, ,,	...	\$3.50	do.	do.
Over 30 ,, ,,	...	\$4.00	do.	do.

(5) *Hiring Car, Taxi or Rented Car*

For each Horse Power	...	\$3.00	do.	do.	”
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1A. The substitution for the Third Schedule to the Motor Vehicles and Road Traffic Ordinance (as substituted by Part 2B of the Schedule to the Order) of the following :

“ THIRD SCHEDULE

<i>Class or description of vehicle</i>	<i>Market Price</i>	<i>Percentage of Market Price</i>
Private Motor Car, Taxi or Rented Car ...	... Under \$3,000	10%
	\$3,000 to \$4,000	20%
	Over \$4,000 to \$5,000	30%
	Over \$5,000	40%
Motor Cycles (including motor tricycles) ...	... ..	10%
Goods Vehicles ... ..	... ..	10% ”

2. The substitution for item 11 of the Ninth Schedule to the Companies Ordinance (as substituted by Part 10 of the Order) of the following :

“ II. BY A COMPANY NOT HAVING A SHARE CAPITAL

For registration of a company whose number of members as stated in the articles does not exceed 25.	\$50.00
For registration of a company whose number of members as stated in the articles exceeds 25 but does not exceed 100.	\$50.00 plus \$25.00 for every additional 25 members (or any part of such number) over the first 25.
For registration of a company whose number of members as stated in the articles exceeds 100 but is not stated to be unlimited.	\$125.00 plus \$10.00 for every additional 50 members (or any part of such number) after the first 100, but not exceeding in the aggregate \$250.00.
For registration of a company in which the number of members is stated in the articles to be unlimited.	\$250.00.
For registration of any increase in the number of members made after the registration of the company.	\$10.00 for every additional 50 members (or any part of such number) provided that no company shall be liable to pay for registration and/or for registration of any increase in the number of members made after registration a fee or fees which in the aggregate exceed \$250.00.

For registering under Part III of this Ordinance any charge created by a company or particulars of a series of debentures—

- (a) where the amount of the charge or the amount secured by the whole series does not exceed \$10,000 \$10.00.
- (b) where it exceeds \$10,000 \$25.00.

For registering any document by this Ordinance required or authorised to be registered or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be delivered to the Registrar by a receiver or manager or the statement required to be sent to the Registrar by the liquidator \$2.50.

For making a record of any fact by this Ordinance required or authorised to be recorded by the Registrar \$2.50."

3. The substitution for Part II of the Schedule to the Order the following Parts :

*" Part 11 : The Registration of Business Names Ordinance,
Ch. 31. No. 3.*

In section 18 thereof, there shall be substituted for the words "twenty-four cents" the words "fifty cents", and for the words "forty-eight cents" the words "one dollar and fifty cents", and for the words "twelve cents" the words "twenty-five cents".

In section 19 thereof, there shall be substituted for the words "the sum of \$1.20" the words "the sum of \$10.00".

Part 11A : The Business Names Rules

For rule 10 thereof there shall be substituted the following :—

" 10. The fees to be paid to the Registrar under the Ordinance shall be as follows :

- (a) on a Statement of Particulars required by section 5 of the Ordinance, the sum of ten dollars ;
- (b) on any Statement of Particulars required by the Schedule to the Ordinance when such particulars are not furnished with the Statement of Particulars required by section 5 of the Ordinance, the sum of five dollars ;
- (c) on a statement of any change within the meaning of section 8 of the Ordinance, the sum of two dollars and fifty cents ;
- (d) by any person inspecting under the provisions of section 18 of the Ordinance the documents filed by the Registrar, the sum of fifty cents for each inspection ;

(e) on the application of any person requiring under the provisions of section 18 of the Ordinance a certificate of registration of any firm, individual or corporation or a certified copy of or extract from any registered statement the sum of one dollar and fifty cents for a certificate of registration and for each certified copy or extract the sum of twenty-five cents for each folio of seventy-two words ;

(f) by any person appealing to the Governor-General from a decision of the Registrar, the sum of ten dollars, and such fees as are payable under paragraphs (a), (b) and (c) shall cover the issue of one certificate of the registration of such statement.”

4. The deletion of Parts 15, 16 and 17 of the Schedule thereto.

5. The substitution for Part 19 of the Schedule thereto of the following:—

“ *Part 19 : Liquor Licences Ordinance, 1955*

For the Second Schedule thereto there shall be substituted the Schedule hereunder :

SECOND SCHEDULE

Duties

Spirit Retailer's Licence	...For Port-of-Spain, and within half mile thereof	\$1,200 per annum or, if permitted under section 15, \$330.00 per quarter
Do.	...For San Fernando and within half mile thereof	\$1,000 per annum or, if permitted under section 15, \$275.00 per quarter
Do.	...For any other Town and within half a mile thereof	\$600 per annum or, if permitted under section 15, \$175.50 per quarter
Do.	...Elsewhere	\$250 per annum or, if permitted under section 15, \$78.00 per quarter
Wine Retailer's Licence	...For Port-of-Spain	\$100.00 per annum
Do.	...Elsewhere	\$75.00 per annum
Hotel Spirit Licence	...Hotels with up to 15 rooms	\$300.00 per annum
Do.	...Hotels with 16 to 49 rooms	\$400.00 per annum
Do.	...Hotels with 50 to 150 rooms	\$500.00 per annum
Do.	...Hotels with more than 150 rooms	\$600.00 per annum
Special Hotel Licence	...Hotels with up to 15 rooms	\$1,000.00 per annum
Do.	...Hotels with 16 to 49 rooms	\$1,250.00 per annum
Do.	...Hotels with 50 to 150 rooms	\$1,500.00 per annum
Do.	...Hotels with more than 150 rooms	\$2,000.00 per annum

SECOND SCHEDULE—Continued

Duties

Restaurant Licence	...For Port-of-Spain	...	...	\$750.00 per annum
Do.	...For San Fernando	...	...	\$600.00 per annum
Do.	...Elsewhere	...	...	\$350.00 per annum
Special Restaurant Licence	For Port-of-Spain, San Fernando or Elsewhere			\$1,500.00 per annum
Night Bar Licence	...	...	...	\$1,500.00 per annum
Transfer fee under section 31 or 32	...	...	...	\$6.00
Occasional Licence under section 40 or 44	...	...	...	\$25.00
Spirit Grocer's Licence	...For Port-of-Spain	...	...	\$1,000 per annum or, if permitted under section 15, \$275.00 per quarter
Do.	...For San Fernando	...	...	\$800.00 per annum or, if permitted under section 15, \$250.00 per quarter
Do.	...Elsewhere	...	...	\$400.00 per annum or, if permitted under section 15, \$125.00 per quarter
Spirit Dealer's Licence	...	...	...	\$400.00 per annum
Wine Merchant's Licence	...	...	...	\$75.00 per annum"

6. The insertion at the end of Part 20 of the Schedule thereto of the following :

"For paragraph (viii) or regulation 125 thereof there shall be substituted the following new paragraph :

(viii) Rebates

An aircraft operator may not enjoy more than one class of rebate for each type of operation. A movement means one landing and one take off. Operators of aircraft on regular scheduled flights may on application to the Director be granted the following rebates for scheduled trips per calendar month for each type of aircraft separately —

Where the number of movements are
not less than 40 and not more
than 80 20 per cent. rebate

Where the number of movements
exceeds 80 25 per cent. rebate."

PART 2

MODIFICATIONS TO THE PROVISIONAL COLLECTION OF TAXES
(GENERAL VARIATION) ORDER NO. 2, 1963

The substitution for Part 2 of the Schedule thereto, of the following :

“ *Part 2 : The Estate and Succession Duties Ordinance,*
Ch. 33. No. 5

(a) Section 6 thereof is amended—

(a) by the insertion immediately after the words “ 1st of March, 1943 ”, in paragraph (b) of subsection (2) thereof of the words “ and before the 5th January, 1963,”; and

(b) the insertion immediately after the said paragraph (b) of the following new paragraph—

“(c) where the death occurs on or after the 5th of January, 1963, in accordance with the scale of rates set forth in Schedule BB hereto ;”

(b) Immediately after Schedule B thereto the following Schedule shall be inserted :

“ SCHEDULE BB

Scales of Rates of Estate Duty

Where the principal value of the Estate is \$1,000 and over					Estate duty shall be payable at the rate per centum of
On the first	\$	1,000	...	...	1%
“ „ next	\$	5,000	...	...	2%
“ „ „	\$	10,000	...	...	3%
“ „ „	\$	10,000	...	...	7%
“ „ „	\$	25,000	...	...	12%
“ „ „	\$	25,000	...	...	15%
“ „ „	\$	50,000	...	...	20%
“ „ „	\$	100,000	...	...	22%
“ „ „	\$	273,000	...	...	25%
Over	\$	499,000	...	...	40% ”

(c) For paragraph (a) of Schedule C thereto there shall be substituted the following :

“(a) where the gross value (without any deduction for debts and funeral expenses) of the property, real and personal, in respect of which estate duty is payable on the death of the deceased, exclusive of property settled otherwise than by the will of the deceased, does not exceed \$1,000, it shall be lawful for the executor of the deceased to pay the fixed estate duty of \$5.00 and in the case of estates the gross value of which does not exceed \$500.00 no estate duty shall be payable.” ”

Passed by the House of Representatives this twenty-second day of January, 1963.

G. R. LATOUR
Clerk, House of Representatives