

LAWS OF TRINIDAD AND TOBAGO

PROVISIONAL COLLECTION OF TAXES ACT

CHAPTER 74:01

Act
1 of 1963
Amended by
34 of 1977

Current Authorised Pages

<i>Pages</i> <i>(inclusive)</i>	<i>Authorised</i> <i>by L.R.O.</i>
1-6	1/1980

**Note
on
Subsidiary Legislation**

Orders made under section 3 of the Act have not been published. However, a list of the Orders made thereunder is published at the end of this Chapter.

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CHAPTER 74:01
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ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Order imposing or varying taxes.
4. Cases where tax unauthorised and repayable.
5. Content of Order.
6. Construction.
7. Amendment of Order.

An Act respecting the imposition or variation of taxation by statutory instruments for the purpose of the provisional collection of taxes. ^{1 of 1963}

[4TH JANUARY 1963]

Commence-
ment.

1. This Act may be cited as the Provisional Collection of Taxes Act. Short title.

2. (1) In this Act— Interpretation.
“existing tax” means all taxes and all manner of taxes imposed by any written law whether in force before or after the commencement of this Act;
“tax” includes assessments, fees, charges, impositions and such other levies as form part or are intended to form part of the general revenue.

(2) In this Act expressions referring to the imposition of a tax shall be read as referring to the imposition of a new tax.

*3. (1) Subject to the provisions of this Act, 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 President 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 the Order in the *Gazette* Order imposing
or varying
taxes.
[34 of 1977].

*For a list of Orders made under this section, see end of Chapter.

or such later date as may be specified in the Order (hereinafter referred to as "the commencement of the Order") the tax as imposed or varied by the Order shall be payable.

(2) In the case of the imposition of any tax under subsection (1) the Order shall, subject to the provisions of this Act, have effect for a period expiring at the end of four months after the commencement of the Order.

(3) An Order or any provision of an Order imposing a tax shall cease to have effect if an Act comes into operation imposing, with or without modifications, any such tax.

(4) Where any provision in an Order imposing a tax is omitted from a Bill or if included in a Bill is rejected during the passage of the Bill through the House, the corresponding provision of the Order shall cease to have effect.

(5) 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 where any provision of the Order is deleted by the resolution that provision shall cease to have effect.

Cases where
tax unauthor-
ised and
repayable.

4. (1) Where, under section 3(4) and (5), an Order or any provision thereof ceases to have effect, or the period limited by section 3(2) terminates before the Act comes into operation imposing the tax, any money paid in pursuance of the Order or such provision shall be deemed to be an unauthorised payment or deduction.

(2) Where the tax as imposed or varied by the Order is modified by the Act imposing the tax, or by the resolution confirming the Order, as the case may be, any money which has been paid in pursuance of the Order, which would not have been payable under the new conditions affecting the tax, shall be repaid or made good, and any payment or deduction made in pursuance of the Order shall, so far as it would not have been authorised under the new conditions affecting the tax, be deemed to be an unauthorised payment or deduction.

Content of
Order

5. An Order under section 3 imposing or varying any tax may contain such conditions affecting the tax as are appropriate for the purpose of the imposition and collection of the tax as so imposed or varied.

6. Nothing in this Act shall be construed as affecting the powers of the House of Representatives or the President under any written law to impose or vary any tax.

Construction.

7. (1) An Order under section 3 imposing or varying any tax may be added to, varied or otherwise amended by a subsequent Order made under this section and section 3 at any time before it ceases to have effect under section 3(3) and (4) or in the case of an Order varying an existing tax at any time before it ceases to have effect under section 3(5) or at any time after the resolution is agreed to by the House.

Amendment of Order.
[34 of 1977].

(2) For the purpose of conferring any relief from a tax imposed or varied by an Order under section 3, an Order under this section and section 3 may be made with retrospective effect to a date not earlier than the commencement of the Order so amended.

LIST OF ORDERS MADE UNDER SECTION 3

List of Orders made under section 3.

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|-------------|---|
| G.N. 1/1963 | Provisional Collection of Taxes (Imposition of Purchase Tax) Order 1963. |
| G.N. 2/1963 | Provisional Collection of Taxes (General Variation) Order 1963 (Confirmed and amended by G.N. 21/1963). |
| G.N. 3/1963 | Provisional Collection of Taxes (Miscellaneous Imposition of Taxes) Order 1963. |
| G.N. 5/1963 | Provisional Collection of Taxes (General Variation) (No. 2) Order 1963 (Confirmed and amended by G.N. 21/1963). |
| G.N. 1/1966 | Provisional Collection of Taxes (General Variation) Order 1966. |
| G.N. 2/1968 | Provisional Collection of Taxes Order 1968 (Confirmed by G.N. 14/1968). |
| G.N. 3/1969 | Provisional Collection of Taxes (Firearms Licences Variation) Order 1969 (Approved by G.N. 23/1969). |
| G.N. 2/1972 | Provisional Collection of Taxes (Wireless Telegraphy Variation) Order 1972 (Approved by G.N. 32/1972 and modified by G.N. 33/1972). |

- G.N. 3/1972 Provisional Collection of Taxes (Imposition of Hotel Accommodation Tax) Order 1972.
- G.N. 6/1972 Provisional Collection of Taxes (Variation of Stamp Duty) Order 1972 (Modified and approved by G.N. 31/1972).
- G.N. 10/1974 Provisional Collection of Taxes (General Variation) Order 1974 (Confirmed by G.N. 46/1974).
- G.N. 27/1974 Provisional Collection of Taxes (General Variation) (No. 2) Order 1974 (Confirmed by G.N. 47/1974).
- G.N. 6/1975 Provisional Collection of Taxes (General Variation) Order 1975 (Confirmed by G.N. 14/1975).
- G.N. 1/1976 Provisional Collection of Taxes (Purchase Tax Variation) Order 1976 (Confirmed by G.N. 12/1976).
- G.N. 195/1976 Provisional Collection of Taxes (General Variation) Order 1976 (Confirmed by G.N. 9/1977 and amended by Act 34 of 1977).
- G.N. 198/1976 Provisional Collection of Taxes (Imposition of Airport Security Tax) Order 1976.
- G.N. 200/1976 Provisional Collection of Taxes (Licensing of Pool-Rooms) Order 1976.
- G.N. 2/1978 Provisional Collection of Taxes (General Estate Duty) Order (Confirmed by G.N. 14/1978).
- G.N. 21/1978 Provisional Collection of Taxes (Income Tax) (Amendment) Order (Confirmed by G.N. 31/1978).
- G.N. 33/1978 Provisional Collection of Taxes (Income Tax) (Amendment) (No. 2) Order, (Confirmed by G.N. 40/1978).
- G.N. 203/1979 Provisional Collection of Taxes Order (Confirmed by L.N. 4/1980).
- L.N. 146/1982 Provisional Collection of Taxes Order (Modified and Confirmed by 3/1983).

- L.N. 157/1983 Provisional Collection of Taxes (Maxi-Taxi Variation) Order (Confirmed by L.N. 175/1983).
- L.N. 11/1984 Provisional Collection of Taxes Order (Modified and Confirmed by L.N. 19/1984).
- L.N. 4/1985 Provisional Collection of Taxes Order (Modified and Confirmed by L.N. 23/1985).
- L.N. 198/1985 Provisional Collection of Taxes (1986) Order (Modified and Confirmed by L.N. 3/1986).
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