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First Session First Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 34 of 1977**

[L.S.]

AN ACT to amend the Provisional Collection of Taxes  
Act, 1963.

*[Assented to 25th July, 1977]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows :

1. This Act may be cited as the Provisional Collection short title  
of Taxes (Amendment) Act, 1977.

Act No. 1 of  
1963 amended

2. Section 3(1) of the Provisional Collection of Taxes Act, 1963, (hereinafter referred to as "the Act") is amended by inserting immediately after the words "*Trinidad and Tobago Gazette*" occurring in line ten thereof the words "or such later date as is specified in the Order".

Act amended

3. The Act is amended by adding the following new section thereto:—

"Amend-  
ment of  
Order

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.

(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."

Amendment  
of  
Government  
Notice No. 195  
of 1976

4. (1) Without prejudice to anything contained in the Provisional Collection of Taxes Act, 1963, the Provisional Collection of Taxes (General Variation) Order, 1976 is amended by substituting for paragraph 5(1) of the Note to Part II of the First Schedule the following:—

"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) This section shall be deemed to have come into operation on the 1st day of January, 1977.

Passed in the House of Representatives this 24th day of June, 1977.

R. L. GRIFFITH  
*Acting Clerk of the House*

Passed in the Senate this 5th day of July, 1977.

E. WILLIAMS  
*Acting Clerk of the Senate*