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Fourth Session Second Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 17 of 1985**

[L.S.]

AN ACT to provide for the imposition of a tax on certain sales of foreign currency, purchase tax on certain goods, application fees in respect of tax exit certificates, passports and travel or entry documents and certificates of good character, stamp duty on customs entries in respect of certain goods and fees and travel allowances in respect of pleasure boats and to amend the Income Tax Act.

*[Assented to 8th May, 1985]*

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

1. This Act may be cited as the Finance Act, 1985. Short title
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## PART I

## TAX ON SALE OF FOREIGN CURRENCY

Chap. 79:50  
amended

2. The Exchange Control Act is amended by inserting immediately after section 10 the following new section—

“Tax on  
sale of  
foreign  
currency

10A. (1) There shall be charged on the sale of foreign currency for vacation or business travel or for effecting remittances of capital to residents of Trinidad and Tobago who are about to leave Trinidad and Tobago to reside permanently in another country or to former residents of Trinidad and Tobago who have left Trinidad and Tobago to reside permanently in another country or remittances made under deeds of covenant, a tax of ten per cent of the purchase price of the foreign currency.

(2) The tax shall be paid to the authorised dealer from whom the currency is being bought by the person buying the currency at the time of the sale and the authorised dealer shall forward the tax so collected to the Central Bank at the same time as returns relating to that sale are being made.

(3) The Central Bank shall pay the tax to the Board of Inland Revenue to be credited to general revenue.

(4) Where tax is paid on a sale of foreign currency, there shall be refunded on the surrender of any part of that currency, so much of the tax as is equivalent to the tax paid on the sale of such part.”.

## PART II

## PURCHASE TAX

Chap. 77:01  
amended

3. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act is amended by inserting—

(a) immediately after the last item in Part I of the First Schedule the following—

<i>"First Column"</i>		<i>Second Column</i>
Item	Chargeable Goods	Rate of Purchase Tax per cent
I-85.15	Closed circuit television system ...	30
I-39.01-	All Plastic Products and Materials	10
I-39.07		
	<i>Exemption:</i> Resin in all forms	
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	
I-48.16	(b) Boxes, bags, other packing containers of paper and paperboard; 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
I-39.07	All lighting fittings and/or fixtures (fluorescent and others) ...	10
I-44.27		
I-68.12		
I-68.16		
I-69.14		
I-70.14		
I-83.07		
I-97.04	Playing cards ...	10
I-85.03	Primary cells and primary batteries ...	10
I-22.09	Vodka ...	75.%;

(b) immediately after the last item appearing in Part II of the First Schedule the following—

<i>"First Column"</i>		<i>Second Column</i>
Item	Chargeable Goods	Rate of Purchase Tax per cent
II-01.011	Live Horses ... ..	50
II-85.15	Closed circuit television system ...	30
II-39.01-39.07	All Plastic Products and Materials	10
II-84.15	<i>Exemption:</i> Resin in all forms Ice Cream Conservators and refrigerated display units used on a commercial basis ... ..	30
	<b>PAPER PRODUCTS</b>	
II-48.15-	(a) Toilet paper ... ..	10
II-48.16	(b) Boxes, bags, other packing containers of paper and paperboard; 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 undergarments ... ..	10
II-39.07	All lighting fittings and/or fixtures (fluorescent and others) ...	10
II-44.27		
II-68.12		
II-68.16		
II-69.14		
II-70.14	Playing cards ... ..	10
II-83.07		
II-97.04	Primary cells and primary batteries ... ..	10
II-85.03	Vodka ... ..	75."

(c) immediately after the last item in Part III of the First Schedule the following—

<i>"First Column"</i>				<i>Second Column</i>
Item	Chargeable Goods			Rate per litre \$
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	Wines of the juice of grapes	...	...	2.64
22.06	Vermouth	...	...	2.64 .".

### PART III

#### EXCISE DUTY

4. The excise duty payable on vodka, cordials and liqueurs and other potable spirits under the Excise Duty (Alcoholic Beverages) Order is \$15.00 per litre at proof and so in proportion for any part of a litre or for any greater or less strength. L.N. 4 of 1985

### PART IV

#### TAX EXIT CERTIFICATE FEE

5. The Income Tax (Exit Clearance) Regulations are amended by inserting immediately after regulation 3(2) the following— Chap. 75:01  
Income Tax  
(Exit  
Clearance)  
Regulations  
amended

“(3) A person who applies for an Exit Certificate shall pay a fee of ten dollars in respect of the application.”.

### PART V

#### FEES IMPOSED UNDER IMMIGRATION REGULATIONS

6. The Immigration Regulations are amended—

(a) by adding immediately after regulation 53 the following new regulation— Chap. 18:01  
Immigration  
Regulations  
amended

“Fees in  
respect  
of the  
issue of  
passports  
and other  
travel  
documents

53A. Fees as shown in the Seventh Schedule in respect of passports and other travel or entry documents shall be collected by the Chief Immigration Officer.”;

(b) by adding immediately after the Sixth Schedule the following new Schedule—

“SEVENTH SCHEDULE

(Regulation 53A)

IMMIGRATION REGULATIONS

FEES IN RESPECT OF TRAVEL DOCUMENTS

<i>Travel Documents</i>				<i>Fees payable</i>	
				\$	c.
(a) Passports					
(i) Adult (Size A—32 pages)	...	...	...	50	00
(ii) Child (under 16 years of age for five years renewable without charge after the first five years for full validity of ten years)	...	...	...	25	00
(iii) Special (Size B—96 pages)	...	...	...	150	00
(b) Replacement of lost or mutilated passport	...	...	...	150	00
				(non refundable)	
(c) Travel Permit	...	...	...	25	00
(d) Emergency Certificate	...	...	...	25	00
(e) Certificate of Identity	...	...	...	100	00
(f) Seaman's I.D.	...	...	...	50	00
(g) Endorsement	...	...	...	25	00
(h) Affidavit in lieu of passport	...	...	...	100	00
(i) Visa	...	...	...	25	00.”.

PART VI

FEES FOR CERTIFICATE OF CHARACTER

Chap. 15:01  
amended

7. The Police Service Act is amended by inserting immediately after section 37 the following new section—

“Certificate  
of  
character

37A. A person who applies to the police for a certificate of character shall pay to the officer in charge of the police station at which the application is made, an application fee of ten dollars which shall be credited to general revenue.”.

## PART VII

## FEES IN RESPECT OF PLEASURE BOATS

8. Section 17 of the Motor Launches Act is amended by adding immediately after subsection (2) the following new subsection—

Section 17  
of Chap. 50:08  
amended

Act No. 48  
of 1977

“(3) Notwithstanding subsection (1), this Act shall in respect of the fees and travelling expenses prescribed in the regulations apply to pleasure boats within the meaning of the Pleasure Boats Act.”.

## PART VIII

## STAMP DUTY

9. The Stamp Duty Act is amended—

Chap. 76:01  
amended

- (a) by substituting for the word “Schedule” wherever it occurs, the words “First Schedule”;
- (b) by inserting immediately after the words “and see section 39” occurring in the First Schedule after the heading “Bill of Lading for goods, merchandise or effects to be exported,” the following new heading—

*“Customs entries in respect of  
imported goods—*

- 1. Capital goods, i.e., plant,  
machinery and equip-  
ment except items ex-  
empted by paragraph (f)  
below                      ...6 per cent of  
the c.i.f.  
value of the  
goods
- 2. Other goods                      ...12 per cent of  
the c.i.f.  
value of the  
goods

not including

- (a) food as listed in the Second  
Schedule;

Chap. 30:01

- (b) the items listed in the Third Schedule;
  - (c) drugs within the meaning of the Food and Drugs Act, other than cosmetics;
  - (d) school books, as certified by the Minister with responsibility for Education;
  - (e) crude petroleum and petroleum feedstocks for processing in refineries in Trinidad and Tobago;
  - (f) items listed in the S e c o n d Schedule to the Table of Exemption from Duty contained in the Customs and Excise Tariff and Trade Classification except—
    - Building materials
    - Cotton goods, Sea Island
    - Emblems
    - Family portraits
    - Professional robes
    - Trophies
    - Whisky concentrate
    - Field crates for the citrus industry
    - Coverings or packages
    - Containers of all kinds
    - Aircraft and components, ground equipment, fuel and lubricants, and stores for use in flight, to be used other than by scheduled air carriers
    - Printing supplies
    - Basic food items other than those imported in the form specified in the Second Schedule.
    - Goods which are permitted to be imported in special circumstances without payment of duty under the provisions of specific enactments.
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*Exemptions*

Customs entries in respect of—

- (a) goods (other than goods exported for repairs, renovations and improvements) temporarily exported and subsequently re-imported into the country;
  - (b) goods temporarily exported for repairs, renovations and improvement, provided that stamp duty shall be payable on the c.i.f. value of such repairs, renovations and improvement and provided further that where the form or character of the goods has been changed, the full stamp duty will be payable;
  - (c) goods intended for subsequent re-export being imported—
    - (i) for temporary use;
    - (ii) for transshipment;
    - (iii) for In-Bond shops;
  - (d) goods of no commercial value;
  - (e) goods provisionally entered in respect of which final entry is required by Customs and Excise (provided that stamp duty shall be payable on final entry);
  - (f) goods passed on an entry for warehousing shall be exempt until such time as they are passed on a duty entry or free entry;
  - (g) short-shipped goods in respect of which the stamp duty was collected at the time of original shipment, shall be exempt when the certified entry is passed for their release, provided that where the freight or the value of the goods has been increased, stamp duty will be payable on the
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increased freight charges or cost of the goods;

- (h) goods entered on adjustment entries or subsequent entries provided that stamp duty will be payable in respect of any increase in value of the goods at the time such entries are passed;
- (i) other goods not exempted from stamp duty which in any particular case may be exempted by Order of the President.

Stamp duty is payable to the Comptroller of Customs and Excise and notwithstanding any written law which requires stamp duty to be collected by means of embossed adhesive or impressed stamps, evidence of payment of stamp duty on a customs entry may be by way of a receipt issued and an endorsement relating thereto made upon the entry by the Comptroller of Customs and Excise.

An entry on which stamp duty has been duly paid and evidenced as set out herein is deemed to be stamped and to satisfy the requirements relating to stamping under this Act.

Where goods on which import duty has been collected were entered as accompanied baggage then whether or not there is a customs entry in respect of those goods, stamp duty shall be paid and collected.

Where goods are imported by post and for which a customs entry is not required, then the notification in respect of those goods issued by the Postmaster General, shall for the purpose of the imposition and collection of stamp duty be deemed to be a customs entry and stamp duty thereon shall be paid to and collected by the Postmaster General on behalf of the Comptroller of Customs and Excise.

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Exporters who have paid stamp duty on customs entries relating to raw materials and intermediate goods used by them for the manufacture or production of goods which are exported shall be entitled, on application made to the Comptroller of Customs and Excise within one year of shipment, to a rebate of stamp duty so paid on raw materials and intermediate goods.

Act No. 12  
of 1984

No exporter shall be granted a rebate unless he is registered with the Trinidad and Tobago Export Development Corporation established under the Trinidad and Tobago Export Development Corporation Act, 1984 at the time the application for a refund is made.

Where any person had paid stamp duty of greater value than was necessary, the Comptroller of Customs and Excise may, on application made within two years after the stamp duty was paid, refund the excess stamp duty paid.”;

- (c) by adding immediately after the First Schedule the following new Schedules—

“SECOND SCHEDULE

Food

1. Milk
2. Butter
3. Cheddar Cheese
4. Onions—unpreserved
5. Garlic—unpreserved
6. Potatoes—unpeeled and/or uncut
7. Carrots—Fresh
8. Ground provisions, vegetables and fruit of Caricom origin
9. Rice in retail packages or in Bulk
10. Sugar
11. Edible oils and fats
12. Orange juice—concentrated
13. Grapefruit juice—concentrated
14. Cod fish, dried, salted or in brine
15. Mackerel, dried, salted or in brine, smoked (also in tins)

16. Herring, dried, salted or in brine, smoked (also in tins)
17. Sardines in tins
18. Corned beef in tins
19. Beef
20. Mutton—lamb
21. Goat meat
22. Pork—salted or in brine
23. Beef—salted or in brine
24. Other meat salted or in brine
25. Infant food (as contained in Chapters 19 and 21 of the Tariff and Trade Classification)
26. Peas, beans and pulses (dried, fresh, chilled or frozen)
27. Tea, coffee and coffee preparations
28. Cocoa and cocoa preparations
29. Live goats and sheep of Caricom origin
30. Fish and shrimp—fresh, chilled or frozen

### THIRD SCHEDULE

1. Wheat middlings
2. Wheat and meslin
3. Maize
4. Oilcakes, etc., of soyabeans
5. Poultry feed
6. Cattle feed
7. Pigfeed
8. Hatching eggs
9. Fertilizers
10. Insecticides, herbicides, fungicides for agricultural use
11. Seeds and other planting materials
12. Baby chicks of poultry
13. Soyabean meal and sorghum.”.

### PART IX

#### VALIDATION UNDER CUSTOMS ACT

Validation of  
instruments  
and things  
done or  
omitted  
thereunder  
L.N. No. 50  
of 1980

**10. (1)** The Customs (Import Duty) (Caribbean Common Market) Order, 1980 (hereinafter called “the Order”) and all subsequent legal instruments purporting to amend the Schedule to the Order are deemed to have been and to be valid and of full effect.

(2) It is declared that all acts and things purported to be done or omitted to be done by any authorised person or agency under or in pursuance of the powers conferred by the Order or under or in pursuance of any legal instrument purporting to amend the Schedule to that Order, are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts or omissions.

## PART X

### ADMINISTRATIVE ARRANGEMENTS IN RESPECT OF INCOME TAX

11. The Income Tax Act (hereinafter referred to as "the Act") is amended by inserting immediately after section 76 the following—

"Board of  
Inland  
Revenue  
file  
number

76A. (1) Notwithstanding any other law, any person who makes an application to or is issued any permission, licence, authority or any such other document by any—

- (a) Government Department,
- (b) Public Authority including a local authority,
- (c) Public Corporation or other State Agency, or
- (d) the Central Bank,

may be required to furnish the person processing the application or issuing the document with his Board of Inland Revenue file number (hereinafter referred to as "the B.I.R. file number").

(2) Where any person referred to in subsection (1) fails to furnish the B.I.R. file number when required to do so, the Central Bank or Public Agency referred to in subsection (1) shall not process the application or issue the document.

(3) In this Act "the Board of Inland Revenue file number" means the Board of Inland Revenue file number

assigned by the Board to a taxpayer for the purpose of processing an income tax return under section 76.

Employee  
or officer  
to furnish  
B.I.R. file  
number to  
employer

76B. Every employee or officer from whose emoluments tax was deducted by the employer shall furnish his employer with his B.I.R. file number, and the employer shall record that number on the certificate issued by him under regulation 12 of the Income Tax (Employment) Regulations, 1957.

G.N. 177/1957

Exemptions

76c. The following persons are exempted from compliance with the provisions of section 76A—

- (a) any person of the age of sixteen years and under;
- (b) any person specified in section 8(1)(a) and (b) of the Act but only in respect of emoluments or pension referred to in that section;
- (c) temporary residents in Trinidad and Tobago not in receipt of income where the total period of residence in Trinidad and Tobago does not exceed six weeks;
- (d) a person who satisfies the Board that he is not in receipt of income or is not required to furnish a return of income under section 76(4), and who is in receipt of a certificate issued by the Board to that effect in respect of a year of income.”.

Section 119  
of Act  
repealed  
and  
replaced

12. Section 119 of the Act is repealed and replaced as follows—

“Offence in  
respect of  
fraud

119. (1) Any person who—

- (a) knowingly or recklessly makes or participates in or assents to or acquiesces in the making of false

or deceptive statements or representations in a return, certificate, statement, declaration or answer filed as required by or under this Act or any regulations;

- (b) with intent to evade payment of a tax imposed by this Act, destroys, alters, mutilates, secretes or otherwise disposes of any records or books of account;
  - (c) knowingly or recklessly makes or assents to or acquiesces in the making of false or deceptive entries, or omits or assents to or acquiesces in the omission to enter a material particular in any records or books of account;
  - (d) wilfully in any manner evades or attempts to evade, compliance with this Act or payment of taxes imposed by this Act;
  - (e) with intent to deceive, furnishes the Central Bank or Public Agency under section 76A(1) with a B.I.R. file number which is not his own;
  - (f) being an employee or an officer, and who, with intent to deceive, furnishes his employer under section 76B, with a B.I.R. file number which is not his own;
  - (g) being an employer, and who knowingly or recklessly records under section 76B, a B.I.R. file number of an employee or officer which is different from the number furnished by that employee or officer;
  - (h) conspires with any person to commit an offence described in paragraphs (a) to (g),
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is guilty of an offence, and in addition to any penalty otherwise provided is liable on summary conviction to a fine of eight thousand dollars and to imprisonment for three years.

(2) Any proceedings under a law establishing summary jurisdiction which may be taken against any person in respect of any offence punishable under this Act, may notwithstanding anything to the contrary in that law, be taken at any time within twelve months from the date of the commission of the offence or within six months from the date on which evidence sufficient in the opinion of the Board to justify the proceedings come to the knowledge of the Board whichever period last expires, or where the person in question was outside Trinidad and Tobago at the date last mentioned, within twelve months from the date on which he first arrives in Trinidad and Tobago thereafter.

(3) For the purposes of this section a certificate of the Board as to the date on which such evidence as aforesaid come to the knowledge of the Board shall be conclusive evidence thereof.”.

Passed in the House of Representatives this 2nd day of May, 1985.

J. E. CARTER  
*Clerk of the House*

Passed in the Senate this 7th day of May, 1985.

R. L. GRIFFITH  
*Clerk of the Senate*