

GOVERNMENT NOTICE No. 6

TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, 1963

ORDER

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 3 OF THE PROVISIONAL
COLLECTION OF TAXES ACT, 1963

THE PROVISIONAL COLLECTION OF TAXES (GENERAL VARIATION)
ORDER, 1975

1. This Order may be cited as the Provisional Collection of Taxes (General Variation) Order, 1975.

2. Taxes imposed by the enactments mentioned in the several Parts of the Schedule are hereby varied to the extent and in the manner set out in such Parts.

SCHEDULE

PART I

The Motor Vehicles and Road Traffic Ordinance, Ch. 16. No. 3

(a) by repealing and replacing subsection (1) of section 7A as follows:—

<p>“Tax payable on registration of certain motor vehicles</p>	<p>7A. (1) There shall be charged, levied and collected in respect of every motor vehicle of a class or description specified in the first column of the Third Schedule a tax (in this Ordinance referred to as “motor vehicles tax”) calculated on such basis as is specified in the second column of that Schedule in relation to a motor vehicle of that class or description.”;</p>
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(b) by deleting the Third Schedule thereto and substituting therefor the following:—

Third
Schedule

“THIRD SCHEDULE

(Section 7A)

<i>Class or Description of Motor Vehicle</i>	<i>Basis of Calculation of Tax</i>
(a) Privately owned or rented locally assembled Motor Car (other than an Estate Car or Station Wagon):	
(i) Manual transmission:	
Engine size—	
not exceeding 999 ccs 	\$500 plus 5% of market price
exceeding 999 ccs but not exceeding 1,499 ccs 	\$1,000 plus 5% of market price
exceeding 1,499 ccs but not exceeding 1,799 ccs 	\$1,500 plus 7½% of market price
exceeding 1,799 ccs but not exceeding 2,499 ccs 	\$3,000 plus 7½% of market price
exceeding 2,499 ccs but not exceeding 3,499 ccs 	\$4,000 plus 7½% of market price
exceeding 3,499 ccs 	\$6,000 plus 30% of market price

THIRD SCHEDULE—CONTINUED

(Section 7A)

<i>Class or Description of Motor Vehicle</i>	<i>Basis of Calculation of Tax</i>
(ii) Automatic transmission:	
Engine size—	
not exceeding 999 ccs 	\$500 plus 10% of market price
exceeding 999 ccs but not exceeding 1,499 ccs 	\$1,000 plus 10% of market price
exceeding 1,499 ccs but not exceeding 1,799 ccs 	\$1,500 plus 12½% of market price
exceeding 1,799 ccs but not exceeding 2,499 ccs 	\$3,000 plus 12½% of market price
exceeding 2,499 ccs but not exceeding 3,499 ccs 	\$4,000 plus 12½% of market price
exceeding 3,499 ccs 	\$6,000 plus 35% of market price
(b) Privately owned or rented locally assembled Estate Car or Station Wagon:	
(i) Manual transmission:	
Engine size—	
not exceeding 999 ccs 	\$500 plus 10% of market price
exceeding 999 ccs but not exceeding 1,499 ccs 	\$1,000 plus 10% of market price
exceeding 1,499 ccs but not exceeding 1,799 ccs 	\$1,500 plus 12½% of market price
exceeding 1,799 ccs but not exceeding 2,499 ccs 	\$3,000 plus 12½% of market price
exceeding 2,499 ccs but not exceeding 3,499 ccs 	\$4,000 plus 12½% of market price
exceeding 3,499 ccs 	\$6,000 plus 35% of market price
(ii) Automatic transmission:	
Engine size—	
not exceeding 999 ccs 	\$500 plus 15% of market price
exceeding 999 ccs but not exceeding 1,499 ccs 	\$1,000 plus 15% of market price
exceeding 1,499 ccs but not exceeding 1,799 ccs 	\$1,500 plus 17½% of market price
exceeding 1,799 ccs but not exceeding 2,499 ccs 	\$3,000 plus 17½% of market price
exceeding 2,499 ccs but not exceeding 3,499 ccs 	\$4,000 plus 17½% of market price
exceeding 3,499 ccs 	\$6,000 plus 40% of market price
(c) Privately owned or rented imported fully assembled Motor Car (other than an Estate Car or Station Wagon):	
(i) manual transmission 	\$6,000 plus 30% of market price
(ii) automatic transmission 	\$6,000 plus 35% of market price

"THIRD SCHEDULE—CONTINUED

(Section 7A)

<i>Class or Description of Motor Vehicle</i>	<i>Basis of Calculation of Tax</i>
(d) Privately owned or rented imported fully assembled Estate Car or Station Wagon:	
(i) manual transmission	\$6,000 plus 35% of market price
(ii) automatic transmission	\$6,000 plus 40% of market price
(e) Taxi—locally assembled:	
(i) Manual transmission:	
Engine size—	
not exceeding 1,799 ccs	\$500 plus 5% of market price
exceeding 1,799 ccs	\$1,500 plus 5% of market price
(ii) Automatic transmission:	
Engine size—	
not exceeding 1,799 ccs	\$500 plus 10% of market price
exceeding 1,799 ccs	\$1,500 plus 10% of market price
(f) Taxi—imported fully assembled:	
(i) manual transmission	\$1,500 plus 5% of market price
(ii) automatic transmission	\$1,500 plus 10% of market price
(g) Goods Vehicle	10% of market price
(h) Motor Cycle (including Motor Tricycle)	10% of market price
(i) In this Order—	
(i) engine size references expressed in "ccs" means the total volume of the cylinders measured in cubic centimetres;	
(ii) "market price" means such sum as in the opinion of the Board of Inland Revenue is the ordinary retail selling price of the Motor Vehicle without having regard to any discounts, commissions, monetary deductions, or other allowances given or made by the seller thereof."	

PART II

Stamp Duty Ordinance, Ch. 33. No. 4

(a) Section 54B thereof is amended by deleting the words beginning with "Provided" in line ten to the words "by the transferor." in line eighteen thereof and substituting therefor the following:—

"Provided further that where the amount or value of the consideration for sale exceeds \$7,500, an additional amount of duty shall be paid at the following rates:

Exceeding \$7,500 but not exceeding \$15,000	3%
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Exceeding \$15,000	5%
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shall fall on and be payable by the transferor."

(b) The Schedule thereto is amended by substituting for the second proviso under the item "CONVEYANCE or transfer on sale of any property", the following:—

"Provided further that where the amount or value of the consideration for the sale exceeds \$7,500 an additional amount of duty shall be paid at the following rates:

Exceeding \$7,500 but not exceeding \$15,000	3%
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Exceeding \$15,000	5%".
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PART III

The Finance Act, 1963

The First Schedule thereto is amended by substituting for Parts I and II thereof the following:—

“PART I

(Section 3)

		<i>First Column</i>	<i>Second Column</i>
Item		Chargeable Goods	Rate of Purchase Tax Per cent
1-19 } 21 } 22 }	1-029-01	Cocoa extracts, including malted cocoa and milk preparations containing less than 50 per cent cocoa by weight	10
1-21-01	1-071-01	Coffee extracts (including instant coffee)	10
1-09 } 21 }	1-074-01	Tea extracts, including instant tea, and tea bags	10
1-22-01	1-111-01	Other Malt Beverages	10
1-22-02	1-112-01	Wines and Vermouth	35
1-22-03	1-112-02	Beer and Ale	10
1-22-04	1-112-03	Stout and Porter	10
1-22-05	1-112-04	Rum in bottles	20
1-22-06	1-112-05	Rum—other kinds	25
1-22-07	1-112-06	Whisky and Blended Whisky	30
1-22-08	1-112-07	Gin	30
1-22-09	1-112-08	Cordials and Liqueurs	35
1-22-10	1-112-09	Other potable spirits n.e.s.	30
1-22-11	1-112-10	Flavouring and colouring extracts containing spirits	10
1-24-01	1-122-01	Cigars, Cheroots and Snuff	45c. per oz.
1-24-02	1-122-02	Locally manufactured cigarettes:— (a) where the wholesale value does not exceed 45 cents per pack of 20	16 cents per pack of 20 and so in proportion when not so packed
		(b) where the wholesale value exceeds 45 cents per pack of 20	20 cents per pack of 20 and so in proportion when not so packed
1-33-01	1-552-01	Bay Rum	5
1-33-02	1-552-02	Perfumes and toilet waters with or without alcohol, of a wholesale value of less than \$1.00 per liquid ounce	7½
1-33-03	1-552-03	Perfumes and toilet waters with or without alcohol, of a wholesale value of \$1.00 or more per liquid ounce	15
1-33-04	1-552-04	Hair Creams and Hair Oils	7½
1-33-05	1-552-05	Hair dyes	10
1-33-07	1-552-07	Deodorants, liquid	7½
1-33-08	1-552-08	Shaving Creams	7½
1-33-09	1-552-09	Face and Body Powder, including Baby Powder	7½
1-33 } 34 }	1-552-10	Cosmetics, toilet preparations, n.e.s. e.g. rouge, lipstick, bath salts, personal deodorisers (except soaps), shampoos, dental soaps, and soft shaving soaps	7½

PART I—Continued

(Section 3)

		<i>First Column</i>	<i>Second Column</i>
Item		Chargeable Goods	Rate of Purchase Tax Per cent
1-40-01	1-629-01	Inner tubes for all vehicles, including cars, tri-cars, motor-cycles, and goods vehicles. Exemption: Inner tubes for bicycles	5
1-40-02	1-629-02	Outer casings (tyres) including solid tyres for all vehicles (including cars, tri-cars, motor-cycles and goods vehicles). Exemption: Outer casings (tyres) for bicycles	5
1-55-01	1-652-01	Cotton Fabrics	5
1-51 } -01	1-653-01	Artificial Silk Fabrics	5
56 }			
1-60-01	1-653-02	Knitted Fabrics (piece goods of all textile fabrics)	5
1-60 } -01	1-656-01	Blankets, travelling rugs, coverlets, bed-linen, table linen, toilet linen, kitchen-linen, made-up draperies and curtains, and similar made-up house-hold articles of textile materials ...	5
62 }			
94 }			
1-71-01	1-673-01	Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious), or of pearls (cultured or non-cultured)	30
1-73 } -01	1-699-02	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 over \$50.00 but less than \$200.00	10
85 }			
1-73 } -02	1-699-03	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 \$200.00 and over but less than \$400.00	15
1-73 } -03	1-699-04	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	25
85 }			
1-72 } -01	1-699-05	Manufactures of metal n.e.s. (including wire-wool, trays, boxes, brackets, cages, ladders, unissued coins, etc.)	10
73 }		Exemption: Welding rods	
83 }			
1-84-01	1-716-01	Air-conditioning units, not exceeding a cooling capacity of 35,000 B.T.U.	25
1-85-01	1-721-01	Radio receiving sets of domestic, portable or road vehicle types including kits each comprising not less than one complete unit ...	25
1-85-02	1-721-02	Television receivers (complete) and cathode ray tubes including combination of television receivers and/or radios, and/or radio gramophones	35
1-85-03	1-721-03	Radio gramophones (radiograms) including tape recorders and all other radio apparatus, other than that specified in Item 1-721-01 ...	35

PART I—Continued

(Section 8)

		First Column	Second Column
Item		Chargeable Goods	Rate of Purchase Tax Per cent
1-85 } 90 }	01	1-721-04 Electrical or non-electrical apparatus n.e.s. such as:— (a) Electrothermic apparatus, other than item 1-721-05; (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), Exemption: Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding six imperial quarts; (e) Hair dryers (all types) Exemption: Electric Irons	25
1-84 } 85 } 90 }	01	1-721-05 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 Exemptions: (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. (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.	35
1-85-04	1-721-06	Accumulators, electric	10
1-85-05	1-721-07	Filament bulbs, fluorescent tubes, and others (including sodium, mercury, etc.) except photo flash bulbs.	5
1-85-06	1-721-08	Amplifiers and Speakers—All Types	35
1-89-01	1-735-01	Boats and ships excluding commercial fishing boats and other commercial crafts	25

PART I—Continued

(Section 3)

		First Column	Second Column
Item		Chargeable Goods	Rate of Purchase Tax Per cent
1-94-01	1-821-01	Furniture Exemption: (Tables for Table Tennis	10
1-42-01	1-831-01	Handbags, wallets, purses, pocket books and similar articles of all materials ...	7½
1-42-02	1-831-02	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials Exemption: Satchels of a kind designed for use by school children	15
1-64-01	1-851-01	Footwear, including slippers offered for sale ... Exemption: (i) Sports footwear equipped with spikes, studs, bars, etc. (e.g.—athletic, football, hockey, cricket, etc). (ii) Footwear n.e.s. in- cluding gaiters, spats, leggings, putties, cricket pads, shin guards and similar articles.	5
1-91-01	1-864-01	Clocks with cases of precious metal, cases of precious metal; including combinations of clocks with other articles of which the clock forms a predominant part ...	25
1-91-02	1-864-02	Watches with cases and straps of precious metal and cases and straps of precious metals, in- cluding watch guards and other protective cases of such metal ...	25
1-91-03	1-864-03	All watches, cases and parts not of precious metal and watch movements ...	15
1-91-04	1-864-04	Clocks with cases not of precious metals, clock movements and cases not of precious metal (electric and non-electric), including com- binations of clocks with other articles of which the clock forms a predominant part ...	15
1-91-05	1-864-05	All time recording apparatus (electric or non- electric) ...	15
1-92-01	1-891-01	Phonographs, gramophones, record players and turntables electrically powered, including electric gramophone record reproducers. Exemption: Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind ...	35
1-92-02	1-891-02	Phonographs, gramophones, record players and turntables non-electric ...	35
1-92-03	1-891-03	Phonographs and gramophone records: Exemptions: Records mainly used for teach- ing languages; Stampers used in the recording industry for the pressing of phonograph (gramophone) records ...	25
1-67-01	1-899-01	Wigs and other articles of personal adornment made of all materials ...	25
1-84-02	1-899-02	Domestic refrigerators and freezers of a type normally used in dwelling houses, hotels, etc. non-electric ...	15
1-84-03	1-899-03	Freezers, electrically operated, domestic and other, under 1 H.P. with a refrigerator capa- city of 12 cu. ft. and under ...	25
1-84-04	1-899-04	Freezers, electrically operated, domestic and other, under 1 H.P. with a refrigerator capacity of over 12 cu. ft. ...	35
1-84-05	1-899-05	Refrigerators, electrically operated, domestic and other, under 1 H.P. with a cubic capacity of 12 cu. ft. and under ...	15

PART I—Continued

(Section 3)

First Column		Second Column
Item	Chargeable Goods	Rate of Purchase Tax Per cent
1-84-06	1-899-06 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. ...	25
1-84-07	1-899-07 Refrigerators, electrically operated, domestic and other, under 1 H.P. with a cubic capacity of 16 cu. ft. and over ...	35
1-84-08	1-899-08 Water and beverage coolers of a type normally used for domestic or office purpose operated by gas or electricity ...	20
1-97-01	1-899-09 Playing Cards—not exceeding 54 cards per pack	5
1-39-01	1-899-10 Bed-linen, table linen, toilet-linen, kitchen linen, made-up draperies and curtains and similar made-up household articles of plastic materials	5

(Section 8)

PART II

Item	Chargeable Goods	Rate of Purchase Tax Per cent
11-04-01	11-021-01 Milk Cream ...	5
11-04-02	11-022-01 Unsweetened evaporated milk containing not less than 8 per cent butter fat ...	10
11-04-03	11-022-02 Unsweetened evaporated milk containing less than 8 per cent butter fat ...	10
11-04-04	11-022-03 Cream in airtight containers ...	5
11-04-05	11-022-04 Milk in dried/solid form containing not less than 8 per cent butter fat ...	5
11-04-06	11-022-05 Milk in dried/solid form containing less than 8 per cent butter fat ...	5
11-19) 01 21) 01 22)	11-029-01 Cocoa extracts, including malted cocoa and milk preparations containing less than 50 per cent cocoa by weight ...	10
11-08) 01 20)	11-051-01 Apples, grapes, pears, peaches, plums, apricots, strawberries, whether whole, segmented, in juice or nectar form ...	10
11-21-01	11-071-01 Coffee extracts (including instant coffee) ...	10
11-09) 01 21)	11-074-01 Tea extracts (including instant tea, and tea bags) ...	10
11-22-01	11-111-01 Other Malt Beverages ...	10
11-22-02	11-112-01 Sparkling wine (Champagne) ...	40
11-22-03	11-112-02 All wines and vermouth, except sparkling wine (Champagne) ...	35
11-22-04	11-112-03 Cider and Perry ...	10
11-22-05	11-112-04 Beer and Ale ...	10
11-22-06	11-112-05 Stout and Porter ...	10
11-22-07	11-112-06 Other fermented cereal beverages ...	30
11-22-08	11-112-07 Rum in bottles ...	20
11-22-09	11-112-08 Rum, Other Kinds ...	25
11-22-10	11-112-09 Whisky and Blended Whisky ...	30
11-22-11	11-112-10 Gin ...	30
11-22-12	11-112-11 Brandy and Blended Brandy ...	35
11-22-13	11-112-12 Aromatic Bitters used as a flavouring agent for foods and beverages ...	10
11-22-14	11-112-13 Cordials and Liqueurs ...	35
11-22-15	11-112-14 Fruit and vegetable juices containing spirits ...	10
11-22-16	11-112-15 Flavouring and colouring extracts containing spirits ...	10
11-22-17	11-112-16 Other potable spirits not elsewhere specified ...	30
11-24-01	11-122-01 Cigars, cheroots and snuff ...	45 cents per oz.

PART II—Continued

(Section 8)

		<i>First Column</i>	<i>Second Column</i>
Item		Chargeable Goods	Rate of Purchase Tax Per cent
11-24-02	11-122-02	Cigarettes	20 cents per pkt. of 20 and so in proportion when not so packed
11-24-03	11-122-03	Tobacco (Smoking and Chewing)	45 cents per oz.
11-33-01	11-552-01	Bay Rum	5
11-33-02	11-552-02	Perfumes and toilet waters with or without alcohol of a market value of less than \$1.00 per liquid ounce	7½
11-33-03	11-552-03	Perfumes and toilet waters with or without alcohol of a market value of \$1.00 or more per liquid ounce	15
11-33-04	11-552-04	Hair creams and hair oils	7½
11-33-05	11-552-05	Hair dyes	10
11-33-07	11-552-07	Deodorants, liquid	7½
11-33-08	11-552-08	Shaving Creams	7½
11-33-09	11-552-09	Face and Body Powder (including baby powder)	7½
11-33-01 34)	11-552-10	Cosmetic, toilet preparations, n.e.s. e.g. rouge, lipstick, bath salts, personal deodorisers (except soaps) shampoos, dental soaps and soft shaving soaps	7½
11-93-01	11-591-01	Loaded cartridges	20
11-93-02	11-591-02	Lead shot, buck shot, and bullets	20
11-93-03	11-591-03	Empty cartridges-cases, whether primed or not	20
11-93-04	11-591-04	Ammunition for sporting purposes	20
11-36-01	11-591-05	Pyro-technical articles (except signal distress rockets and lights)	20
11-40-01	11-629-01	Inner tubes for all vehicles (including cars, tri-cars, motor-cycles and goods vehicles). Exemption: Inner tubes for bicycles ...	5
11-40-02	11-629-02	Outer casings (tyres) including solid tyres for all vehicles (including cars, tri-cars, motor-cycles and goods vehicles). Exemptions: Used outer casing (tyres) imported for recapping or re- treading; outer casings (tyres) for bicycles ...	5
11-40-03	11-629-03	Mats and Mattings of rubber	10
11-50-01 55) 57) 70)	11-651-01	All textile yarn and thread (e.g. Thrown Silk and other silk yarn and thread, yarn of wool and hair, cotton yarn, etc.)	5
11-55-01	11-652-01	All cotton Fabrics of Standard Type (not including Narrow and Special Fabrics) ...	5
11-50-01 51) 54) 55) 56) 57) 70)	11-653-01	Silk Fabrics: Woollen and worsted fabrics (including fabrics of fine hair); linen, Hemp and Ramie Fabrics; fabrics of synthetic fibre and spun glass and fabrics of textile fibres mixed with metal	7½
11-53-01 57) 58) 60)	11-653-02	Knitted fabrics (piece goods of all textile fabrics) and fabrics n.e.s. (including fabrics made from coarse hair and paper yarn) and fabrics of Jute	5
11-58-01	11-654-01	Tulle, Lace and lace fabrics (including net and netting)— (i) of silk and of silk mixed with other materials (silk being the chief com- ponent by weight); (ii) of artificial silk and of artificial silk mixed with other materials (artificial silk being the chief component by weight); and	

PART II—Continued

(Section 8)

		<i>First Column</i>	<i>Second Column</i>
Item		Chargeable Goods	Rate of Purchase Tax Per cent
11-71-01	11-672-01	Precious and Semi-precious stones (including synthetic) uncut and cut but not set ...	30
11-71-02	11-672-02	Natural and cultured pearls unworked and worked but not set ...	30
11-71-03	11-673-01	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 ...	30
11-71-04	11-673-02	Imitation jewellery (jewellery not of precious or semi-precious material) ...	10
11-71-05	11-673-03	Cutlery of precious and semi-precious metal (including Electro-plated ware) suitable for domestic use, and spoons, forks and similar articles including gold and silver-smiths' wares of precious and semi-precious metal suitable for domestic use ...	25
11-93-05	11-691-01	Firearms, including revolvers, pistols, rifles, sporting firearms, and parts ...	45
11-73 } 76	11-699-01	Household utensils of iron and steel, of aluminum etc. ...	5
11-82-01	11-699-02	Table and Kitchen Knives, Forks and Spoons of base metals, including Chromium-plated but excluding Electro-plated ware ...	7½
11-82-02	11-699-03	Cutlery, n.e.s. e.g. Razors, safety and other, scissors, Tailors' shears. Exemption: Razor Blades ...	7½
11-73 } 85	11-699-04	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 ...	25
11-73 } 85	11-699-05	Parts for stoves and ranges ...	15
11-82-03	11-699-06	Ice Cream Freezers (churns, hand operated) ...	10
11-72 } 73 } 83 }	11-699-07	Manufactures of metals n.e.s. (including wire wool, trays, boxes, brackets, cages, ladders, unissued coins, etc.) Exemptions: Fire Hydrants, Welding rods ...	10
11-84-01	11-711-01	Marine Engines, other than those for use in commercial fishing and other commercial enterprises, and parts of marine engines Exemption: Engines certified by the Minister of Agriculture, Lands and Fisheries, for use in the Fishing Industry ...	25
11-84-02	11-712-01	Lawn mowers, with or without motors ...	15
11-84-03	11-712-02	Parts for Lawn mowers ...	15
11-84-04	11-716-01	Air-conditioning Units, not exceeding a cooling capacity of 35,000 B.T.U's. and parts for such Air-conditioning Units ...	25
11-85-01	11-721-01	Filament bulbs, Fluorescent tubes and others (including sodium, mercury, etc.) except photo-flash bulbs ...	5
11-85-02	11-721-02	Photo-flash bulbs ...	25
11-85-03	11-721-03	Batteries, primary for torch-lights and radios ...	5
11-85-04	11-721-04	Electric batteries, and cells (primary) n.e.s. ...	5

PART II—Continued

(Section 8)

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax Per cent
11-85-05	11-721-05 Radio receiving sets of domestic, portable or road vehicle types (including kits, each comprising not less than one complete unit) ...	25
11-85-06	11-721-06 Television receivers (complete) and cathode ray tubes; including combinations of television receivers and/or radios, and/or radio gramophones ...	35
11-85-07	11-721-07 Radio Gramophones (Radiograms) including Tape-Recorders and all other radio apparatus other than specified in Item 11-721-05 ...	35
11-85-08	11-721-08 Parts for items—11-721-05 } 11-721-06 } 11-721-07 }	25
11-85 } -01 90 }	11-721-09 Electrical or non-electrical apparatus n.e.s. such as:— (a) Electrothermic apparatus, other than item 11-721-10; (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 ultra-violet and radiant heat lamps, sun lamps, and other similar apparatus; (d) Food mixers (including drink mixers) Exemption: Food Mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding 6 Imperial quarts; (e) Hair dryers (all types) ... Exemption: Electric Irons.	25
11-84 } -01 85 } 90 }	11-721-10 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) 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 ... Exemption : (i) Floor Polishers designed exclusively for industrial use which— (a) weight 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;	35

PART II—Continued

(Section 8)

		<i>First Column</i>	<i>Second Column</i>
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 90)	11-721-11	Parts for Items 11-721-09 and 11-721-10 i.e. Heating and cooking appliances and household and electro-mechanical appliances ...	25
11-85-09	11-721-12	Accumulators, electric	10
11-85-10	11-721-13	Amplifiers and speakers—all types and parts ...	35
11-89-01	11-735-01	Boats and ships, excluding commercial fishing boats and other commercial crafts, and parts	25
11-94-01	11-821-01	Furniture. Exemption: Table for Table Tennis;	10
11-42-01	11-831-01	Travel Goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials ...	15
11-42-02	11-831-02	Hand-bags, wallets, purses, pocket books, and similar articles of all materials Exemption: Satchels of a kind designed for use by school children	7½
11-64-01	11-851-01	Footwear (including slippers) Exemption: (i) Sports footwear equipped with spikes, studs, bars etc. (e.g.—athletic, football, hockey, cricket etc.) (ii) Footwear n.e.s. including gaiters, spats, leggings, putties, cricket pads, shin guards and similar articles.	5
11-64-02	11-851-02	Rubber Footwear	5
11-90-01	11-861-01	Optical instruments and appliances and parts thereof except photographic and cinematographic Exemptions: Industrial goggles and safety lenses	15
11-90-02	11-861-02	Photographic cameras and photographic enlargers, projectors and other photographic and cinematographic apparatus and appliances including parts Exemptions: Cinematographic cameras for films of standard width (i.e. 1½ 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 12cm, 4 inches by 5 inches and in larger sizes	25
11-90-03	11-861-03	Surgical, medical and dental instruments and appliances except electric (but including those merely activated by electrical motor) ...	15
11-90-04	11-861-04	Tape measures	15
11-37-01	11-862-01	Films, plates and paper and chemical products for use in photography	25
11-37-02	11-862-02	Cinematographic films—not exposed	25
11-37-03	11-863-01	Cinematographic films—Exposed Exemption: 16mm. Cinematographic films—exposed	25
			subject to a maximum of \$400 for one print and the associated trailers

PART II—Continued

(Section 8)

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax Per cent
11-91-01	11-864-01 Clocks with cases of precious metal, cases of precious metal; including combinations of clocks with other articles of which the clock forms a predominant part	25
11-91-02	11-864-02 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	25
11-91-03	11-864-03 All watches, cases and parts—not of precious metal and watch movements	15
11-91-04	11-864-04 Clocks with cases not of precious metal, clock movements and cases metal not of precious metal (electric and non-electric) including combinations of clocks with other articles of which the clock forms a predominant part; and parts thereto	15
11-91-05	11-864-05 All time-recording apparatus (electric or non-electric) and parts	15
11-92-01	11-891-01 Phonographs, gramophones, record players and turntables electrically powered, including electric gramophone record reproducers. Exemption: Phonographs specially designed for reproduction of speech from records especially adopted for use by the blind	35
11-92-02	11-891-02 Phonographs, gramophones, record players and turn tables non-electric	35
11-92-03	11-891-03 Parts for Items 11-891-01 and 11-891-02	25
11-92-04	11-891-04 Phonograph (gramophone) records. Exemptions: Records mainly used for teaching languages; Stampers used in the recording industry for the pressing of phonograph (gramophone) records	25
11-92-05	11-891-05 Sound recording tapes, strips, wires, prepared and not prepared (including those for office use)	25
11-66-01	11-899-01 Umbrellas, parasols, walking sticks and similar articles—Complete Units	10
11-67-01	11-899-02 Prepared ornamental feathers and articles made of feathers; artificial flowers, foliage or fruits, ornamental fans	10
11-67-02	11-899-03 Wigs and other articles of personal adornment made of all materials	25
11-44)-01 98)	11-899-04 Buttons and studs of all materials except those of precious metals	10
11-95-01	11-899-05 Fancy carved articles of natural, animal, vegetable or mineral materials (not including jewellery)	10
11-39-01	11-899-06 Table and other household (including hotel and restaurant) and art articles of plastics	5
11-84-05	11-899-07 Domestic refrigerators and freezers of a type normally used in dwelling houses, hotels etc.—non-electric	15
11-84-06	11-899-08 Refrigerators, electrically operated domestic and other, under 1 H.P.	35
11-84-07	11-899-09 Freezers, electrically operated, domestic and other, under 1 H.P. Exemption: Ice Cream Conservators and refrigerated display units for use in commercial enterprises	35

PART II—Continued

(Section 8)

		<i>First Column</i>	<i>Second Column</i>
Item		Chargeable Goods	Rate of Purchase Tax Per cent
11-84-08	11-899-10	Non-Electrical parts for refrigerators and freezers	10
11-84-09	11-899-11	Electric parts for refrigerators and freezers	20
11-84-10	11-899-12	Water and beverage coolers, of a kind used for domestic or office purposes, operated by gas or electricity	20
11-84-11	11-899-13	Parts for Item—11-899-12—water and beverage coolers	20
11-97-01	11-899-14	Playing Cards not exceeding 54 cards per pack	5
11-98-02	11-899-15	Fountain pens and propelling pencils	5
11-98-03	11-899-16	All other (including pen holders, pencil holders, etc. parts)	5
11-98-04	11-899-17	Pipes, cigar holders and cigarette holders	10
11-39-02	11-899-18	Bed-linen, table-linen, toilet-linen, Kitchen-linen, made-up draperies and curtains and similar made-up household articles of plastic materials	5

NOTE TO PART II OF THE FIRST SCHEDULE

Goods of a description shown against the respective items:

1. 11-699-04, 11-711-01, 11-712-01, 11-716-01, 11-721-05, 11-721-06, 11-721-07, 11-721-09, 11-721-10, 11-721-13, 11-735-01, 11-821-01, 11-861-02, 11-891-01, 11-891-02, 11-899-07, 11-899-08, 11-899-09, 11-899-12, shall be chargeable at the prescribed rate of Purchase Tax whether such goods are imported in assembled, unassembled or disassembled condition; 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) Where locally manufactured goods are chargeable goods, then similar goods or goods of similar classification imported from a Member State and qualifying for the Common Market Tariff treatment shall in all cases attract the same rate of purchase tax as is payable on such locally manufactured chargeable goods.
(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.

GOODS NOT CHARGEABLE WITH PURCHASE TAX

- Baggage and Household effects ... (a) Passengers' 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
 - (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 Part II of this schedule, to be used as inputs into the manufacture and/or assembly of chargeable or nonchargeable 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 or rendering of accounts in respect of the use of such goods as the Comptroller may require."

3. This Order shall have effect as from the 1st day of January, 1975.

Made this 31st day of December, 1974.

K. BOSWELL-INNISS
for Secretary to the Cabinet