

LEGAL NOTICE No. 23

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

RESOLUTION

WHEREAS it is provided by subsection (1) of section 3 of the Provisional Collection of Taxes Act, Chap. 74:01, 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 a 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 such Order in the *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 Order, 1985 was made under section 3 of the Act whereby the taxes imposed by the enactments mentioned in the said Order were varied to the extent and in the manner set out therein 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, 1985":

And whereas it is expedient to confirm the said Order:

Be it resolved:

That the Provisional Collection of Taxes Order, 1985, be confirmed subject to the following modifications—

1. Paragraph 2 is repealed and replaced as follows—

"Chap. 76:01
amended

2. The Stamp Duty Act is 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 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 equipment
except items
exempted 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;
- (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 Educa-
tion;
- (e) crude petroleum and
petroleum feedstocks for
processing in refineries
in Trinidad and Tobago;
- (f) items listed in the Second
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

Chap. 30:01

Emblems
Family portraits
Professional robes
Trophies
Whisky concentrate
Field crates for the
citrus industry
Coverings or
packages
Containers of all
kinds
Aircraft and com-
ponents, ground
equipment, fuel
and lubricants,
and stores for use
in flight, to be
used other than
by scheduled air
carriers
Printing supplies
Goods which are
permitted to be
imported in
special circum-
stances without
payment of duty
under the pro-
visions of specific
enactments.

EXEMPTIONS

Goods (other than goods exported for repairs, renovations and improvements) temporarily exported and subsequently reimported into the country.

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.

Goods intended for subsequent re-export being imported—

(a) for temporary use;

(b) for transshipment;

(c) for In Bond shops.

Goods of no commercial value.

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).

Goods passed on an entry for warehousing shall be exempt until such time as they are passed on a duty entry or free entry.

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 increased freight charges or cost of the goods.

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.

Other goods not exempted from Stamp Duty which in any particular case may be exempted by Order of the Cabinet.

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.

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.

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. Act No. 2
of 1984

Where any person has inadvertently 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, plantains, etc., and fruit from
Caricom countries
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 tin)
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. Beans, peas and pulses (dried or fresh)
27. Tea, coffee and coffee preparations
28. Cocoa and cocoa preparations.

THIRD SCHEDULE

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

(d) under the heading “Conveyance or transfer on sale of any property”—

- (i) by substituting for the words “exceeds one thousand five hundred dollars but does not exceed three hundred thousand dollars—two per cent,” the words “exceeds one thousand five hundred dollars but does not exceed three hundred and fifty thousand dollars—two per cent”; and

- (ii) by substituting for the words “exceeds three hundred thousand dollars—five per cent” occurring immediately before the proviso, the words “exceeds three hundred and fifty thousand dollars—5 per cent.”.

2. Paragraph 4 is amended by substituting for section 10A(1) the following—

“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, a tax of ten per cent of the purchase price of the foreign currency.”.

3. Paragraph 14 is amended—

- (a) by inserting immediately after item (17) of subparagraph (c) the following new item (18)—“(18) Learner’s Licence Fee—\$10.00”;
- (b) by substituting the letter (d) for the letter (c) occurring immediately after item (17) as existing.

4. Paragraph 18 is amended by inserting the following item, under the heading “General”—

“On publication in the *Gazette* of any application declaration, disclaimer or other matter to be published —\$50.00.”.

5. Paragraph 22 is amended—

- (a) by deleting in line one, the words “and Departure Taxes Act” and replacing them with the words “Departure and Airline Ticket Taxes Act”;
- (b) in subparagraph (a) by deleting from Part I of the First Schedule the letter “s” from the word “juices” in Item I-22.02;
- (c) in subparagraph (b)—
 - (i) by inserting in Part I of the First Schedule in Item I-01.011 the word “Live” before the word “Horses”;

- (ii) by deleting from Part I of the First Schedule from Item I-84.15 the words "under 12 cubic feet" and replacing them with the words "12 cubic feet and under" and varying the rate of purchase tax from 30 per cent to 10 per cent;

(d) in subparagraph (d)—

- (i) by inserting in Part II of the First Schedule in Item II-01-011 the word "Live" before the word "Horses";
- (ii) by deleting from Part II of the First Schedule the words, "II-84.15 Refrigerator electrically operated domestic and other under 1 h.p. with a cubic capacity of under 12 cu. ft—30".

6. Pages 24, 25 and 26 are amended by deleting the words "Part I" wherever they appear and replacing them with the words "Part II".

7. Paragraph 23 is amended as follows—

- (a) by deleting subparagraph (c) and substituting therefor the following—

"(c) by repealing and replacing the Fourth Schedule as follows—

"FOURTH SCHEDULE

(Regulation 53)

IMMIGRATION REGULATIONS

Fees in respect of the Issue of Miscellaneous Permits and Certificates

I. Variations or extensions of Landing Certificate:			
(a) for citizens of Caribbean Common Market countries ...	...	...	\$50.00
(b) for persons who are not citizens as referred to in (a) ...	...	...	\$200.00
II. On application for the grant of Work Permit			\$200.00
III. For the duration of Work Permit	...	\$200.00 per month subject however to a minimum of \$400.00	
IV. Certificate for Facilitation of Entry			
(a) for citizens of Caribbean Common Market countries ...	...	...	\$50.00
(b) for persons who are not citizens as referred to in (a) ...	...	...	\$500.00

V. Certificate of Residence

- (a) for citizens of Caribbean Common Market countries \$50.00
- (b) for persons who are not citizens as referred to in (a) \$200.00

VI. Student's Permit

- (a) for citizens of Caribbean Common Market countries \$50.00
- (b) for persons who are not citizens as referred to in (a) \$100.00

VII. Application for Visa Waiver \$50.00

VIII. Change of Status

- (a) for citizens of Caribbean Common Market countries \$50.00
- (b) for persons who are not citizens as referred to in (a) \$100.00.” ”;
- (b) in subparagraph (e) by substituting for subitem (iii) of item (a) of the Seventh Schedule, the following—
- “(iii) Special (Size B—96 pages) \$150.00.”.

8. Paragraph 24 is repealed and replaced as follows—

“G.N. No.
126 of 1978
amended
Second
Schedule

24. The Second Schedule to the Citizenship of the Republic of Trinidad and Tobago Regulations is repealed and replaced as follows—

“SECOND SCHEDULE

[Regulation 18(1)]

FEES

Matters in which fee may be taken	Amount of fee	To whom fee is to be paid
Grant of a Certificate of Citizenship to a minor under section 5—		
(i) Application for Certificate	\$50.00 ...	To Comptroller of Accounts
(ii) Where application is granted	A further \$250.00	To Comptroller of Accounts
Grant of a Certificate of Registration to a minor under section 8—		
(i) Application for Certificate	\$50.00 ...	To Comptroller of Accounts
(ii) Where application is granted	A further \$250.00	To Comptroller of Accounts
Grant of Certificate of Registration under section 7—		
(a) for citizens of Caribbean Common Market countries		
(i) Application for Certificate ...	\$25.00 ...	To Comptroller of Accounts
(ii) Where application is granted ...	A further \$400.00	To Comptroller of Accounts

SECOND SCHEDULE—CONTINUED

FEES

Matters in which fee may be taken	Amount of fee	To whom fee is to be paid
(b) for persons who are not citizens as referred to in (a)—		
(i) Application for Certificate ...	\$50.00 ...	To Comptroller of Accounts
(ii) Where application is granted ...	A further \$500.00	To Comptroller of Accounts
Grant of Certificate of Citizenship under section 11(2)—		
(i) Application for Certificate	\$25.00 ...	To Comptroller of Accounts
(ii) Where application is granted	A further \$400.00	To Comptroller of Accounts
Grant of Naturalisation under section 12—		
(i) Application for Certificate	\$50.00 ...	To Comptroller of Accounts
(ii) Where application is granted	A further \$500.00	To Comptroller of Accounts
Grant of Certificate of Citizenship in case of doubt—		
(i) Application for Certificate	\$50.00 ...	To Comptroller of Accounts
(ii) Where application is granted	A further \$200.00	To Comptroller of Accounts
Witnessing the signing of an application or declaration ...	\$20.00	Where a declaration is made before a Judge, Justice of the Peace or Public Officer the fee shall be collected by means of stamps, and where made before a Commissioner of Affidavits appointed under section 3 of the Commissioner of Affidavits Act, the fee shall be paid to such Commissioner of Affidavits
Administering the Oath of Allegiance	\$20.00	
Supplying an authenticated copy of any notice, certificate, order, declaration or entry granted or made under the Act ...	\$20.00 ...	To the Minister by means of stamps
Renunciation of Citizenship ...	\$100.00 ...	To Comptroller of Accounts.”.

9. Paragraph 26 is amended as follows—

(a) by inserting immediately after subparagraph (i) the following new subparagraphs (j) and (k)—

“(j) substitute for regulation 46 the following—

“46. The postage rates charged and payable on outgoing surface

parcels being sent to a destination either by direct route or through another country shall be determined in accordance with the First Schedule.” ”;

(k) substitute for regulation 47 the following—

“47. The postage rates charged and payable on outgoing airmail parcels to a destination either being sent by direct route or through another country shall be determined in accordance with the Seventh Schedule.” ;

(b) by substituting for the existing letters at the commencement of paragraphs (j) to (x), the letters (l) to (z) in appropriate sequence;

(c) in subparagraph (2)—

(i) by substituting for the First and the Seventh Schedules appearing in subparagraph (2) the following—

“FIRST SCHEDULE

(Regulation 46)

LIST OF RATES RELATING TO OUTGOING SURFACE PARCELS

1. Where outgoing parcels are sent to a destination by direct route, the following rates are applicable—

- (a) the outward land rate as fixed from time to time by the U.P.U. Postal Parcels Agreement,
- (b) the sea rate as fixed from time to time by the U.P.U. Postal Parcels Agreement, and
- (c) the inward land rate as required by the country of destination.

2. Where outgoing parcels are sent to a destination, through another country the rates referred to in paragraph 1 are applicable together with the C.P.I. credit required by the intermediate country.”

“SEVENTH SCHEDULE

(Regulation 47)

LIST OF RATES RELATING TO OUTGOING AIRMAIL PARCELS

1. Where outgoing airmail parcels are sent to a destination by direct route the following rates are applicable—

- (a) the outward land rate fixed from time to time by the U.P.U. Postal Parcels Agreement,
- (b) the air conveyance charges to the country of destination or the intermediate country, and
- (c) the inward land rate as required by the country of destination.

2. Where outgoing airmail parcels are sent to a destination through another country, the rates referred to in paragraph 1 are applicable together with the C.P.I. credit required by the intermediate country.”;

- (ii) by amending the Tenth Schedule by inserting against the countries that appear in the first column the letters that appear in the second column—

<i>Country</i>	<i>Zone</i>
Kuwait ...	D
Nigeria (Federal Republic of)	E
Nauru ...	E
St. Pierre and Miquelon ...	B
Spanish Territories of N. Africa ...	E
United Arab Emirates ...	D
United States of America ...	C
Vatican ...	D.

10. By renumbering paragraph 27 as paragraph 28 and inserting immediately before paragraph 28 as renumbered the following new paragraph—

“Section 34(1)
of
Chap. 11:19
amended 27. The Gambling and Betting Act is amended in section 34(1) by inserting immediately after the word “betting” occurring in line two, the words “including tote, forecast and trifecta betting”.”.

Confirmed by the House of Representatives this 29th day of January 1985.

J. E. CARTER
Clerk of the House