

**Second Session Fourth Parliament Republic of Trinidad
and Tobago**



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 6 of 1993

[L.S.]

AN ACT to provide for the imposition or variation of certain taxes and duties, for the incorporation of the amendments made by the Provisional Collection of Taxes (No. 2) Order, 1992, and for related matters.

[Assented to 22nd March, 1993]

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

PART I

SHORT TITLE

Short title

1. This Act may be cited as the Finance Act, 1993.

PART II

CITIZENSHIP OF THE REPUBLIC OF TRINIDAD AND TOBAGO

Chap. 1:50 amended

2. The Citizenship of the Republic of Trinidad and Tobago Regulations are amended in the Second Schedule by substituting for the first and second columns of the fifth item the following:

“Grant of Certificate of Naturalisation under section 12—

(a) for citizens of Commonwealth countries—

(i) application for Certificate 100.00

(ii) where application is approved, a further ... 800.00

(b) for citizens of non-Commonwealth countries—

(i) application for Certificate 100.00

(ii) where application is approved, a further ... 900.00.”

PART III

COMMISSIONER OF AFFIDAVITS

Chap. 6:52 amended

3. The Commissioner of Affidavits Act is amended—

(a) by deleting section 3 and substituting the following section:

“ 3. (1) The President may appoint fit and proper persons to be Commissioners of Affidavits, and assign a district to each of such Commissioners.

(2) On acceptance of such appointment the Commissioners shall pay to the Registrar General a fee of two hundred dollars each.

(3) Every such appointment may at any time be revoked by the President.”;

(b) in section 5 by deleting subsection (4) and substituting the following subsection:

“ (4) Before the grant of an authorisation under subsection (3), the Commissioner shall pay to the Comptroller of Accounts for payment into the Consolidated Fund the sum of one hundred dollars and thereafter, on every anniversary date of such grant an additional sum of one hundred dollars shall be paid so long as the authorisation remains in effect.”.

PART IV

EVIDENCE

4. The Evidence Act is amended—

Chap. 7:02 amended

(a) by renumbering section 31 as section 31(1) and inserting the following subsections:

“ (2) There shall be paid to the Commissioner of Police for information relating to a road traffic accident a fee of fifty dollars.

(3) The fees specified in the Third Schedule shall be paid by private clients in respect of services provided by the Trinidad and Tobago Forensic Science Centre.”;

(b) by inserting after the Second Schedule the following Schedule:

“THIRD SCHEDULE		[Section 31(3)]
TRINIDAD AND TOBAGO FORENSIC SCIENCE CENTRE		
MINISTRY OF NATIONAL SECURITY		
SCALE OF FEES		
<i>Biology</i>		\$ c.
Grouping of blood in one system ...	30.00	per sample
Grouping of blood in two or three systems	90.00	do.
Grouping of blood in four or more systems (Paternity)	200.00	do.
Identification of species of blood ...	40.00	do.
Identification of fibres and hairs ...	100.00	do.
Identification of spermatozoa and semen	35.00	do.
Examination for trace biological evidence	150.00	do.
 <i>Chemistry</i>		
Arson—Petroleum Products Identification	70.00	per sample
Arson—Other substances	80.00	do.
Corrosive substances identification	60.00	do.
Erased Numbers restoration—automobile engine	200.00	do.
Erased Numbers restoration—automobile chassis	200.00	do.
Erased Numbers restoration—other	100.00	do.
Examination of motor vehicle to determine if engine and chassis numbers are original	60.00	do.
Glass comparisons	80.00	do.
Soil comparisons	80.00	do.
Paint comparisons	100.00	do.
Analysis of explosive residues ...	150.00	do.
Examination of burnt building ...	200.00	do.
Examination of burnt vehicle ...	200.00	do.

<i>Narcotic and Psychotropic Drug Identification</i>		\$	c.	
Cannabis	... ..	60.00	per sample	
Cocaine	... ..	80.00	do.	
Other Drugs	... ..	80.00	do.	
 <i>Precious Metal Identification</i>				
Gold	... ..	100.00	per sample	
Silver	... ..	100.00	do.	
Other	... ..	150.00	do.	
 <i>Document Examination</i>				
Chemical analysis of inks	... ..	100.00-	per sample	
		200.00		
Chemical analysis of paper	... ..	100.00-	do.	
		200.00		
Decipherment of damaged, charred, water soaked, etc., document	... ..	100.00-	do.	
		200.00		
Decipherment of erasures/obliterations	... ..	100.00-	do.	
		200.00		
Identification of typewriting	... ..	100.00-	do.	
		200.00		
Decipherment of indented writing	... ..	100.00-	do.	
		200.00		
Identification of handwriting/handprinting	... ..	100.00-	do.	
		200.00		
 <i>Firearms</i>				
Cleaning, etc., of fouled and rusted articles	... ..	50.00-	per sample	
		70.00		
Determining whether safe and functional	... ..	40.00	do.	
Determining if bullet or cartridge case fired from gun	... ..	60.00	do.	
Determining whether round is live	... ..	30.00	do.	
Determining trigger pull	... ..	30.00	do.	
 <i>Toxicology</i>				
Alcohol determination in body fluids		100.00	per sample	
Determination of organophosphate, chlorinated hydrocarbon or paraquat	... ..	225.00	do.	

	\$	c.	
Other pesticide/weedicide	225.00		per sample
Pesticide Screen	225.00		do.
Pesticide/Drug Screen	225.00		do.
Determination of Acidic Drug	225.00		do.
Determination of Basic Drug	225.00		do.
Determination of other drug	225.00		do.
Drug Screen	225.00		do.
Determination of Cyanide	75.00		do.
Determination of metallic poisons	75.00		do.
Carbon Monoxide	75.00		do.
Solvents	75.00		do.
Other Vapours	75.00		do.
Heavy Metals/Drugs/Pesticide Screen	300.00		do.
Quantification of toxic agent	400.00		do.

Pathology

Post Mortem Examination 1,000.00 per sample

Miscellaneous analyses or those involving unusually large numbers of samples or unusual complexities would be charged for by the Director, Trinidad and Tobago Forensic Science Centre at his discretion.”.

PART V

SUPPLEMENTAL POLICE

Chap. 15:02
amended

5. (1) The Supplemental Police Act is amended by inserting after paragraph (b) of section 12(1) the following new paragraph:

“(ba) the payment of fees for the issuance of precepts;”.

(2) The Supplemental Police Regulations are amended by inserting after regulation 16 the following regulation:

“Precept fees 17. The appropriate fees payable in respect of a precept issued under section 10 of the Act are as follows:

<i>Matter in which fee payable</i>	<i>Amount of fee</i>
	\$ c.
(a) the issue of a precept	100.00
(b) the re-issue of a lost precept	20.00.”.

PART VI

FIREARMS

6. The Firearms Regulations are amended—

Chap. 16:01
amended

- (a) by inserting after regulation 22 the following regulation:

*Fee 23. The fee for musketry training shall be two hundred dollars for the training of a group of ten persons or less.”;

- (b) in the Third Schedule by deleting items 1, 2, 3, 4, 5, 7, 8, 12 and 14 and substituting the following items:

	\$ c.
“ 1. Firearms User’s Licence	150.00
2. Firearms User’s Licence (Member of Rifle Association approved by President)	20.00
3. Firearms User’s Licence (Shotgun)	120.00
4. Firearms User’s (Em- ployee’s) Certificate ...	80.00
5. Firearms User’s (Em- ployee’s) Certificate (Shotgun)	50.00
7. Firearms Dealer’s Licence	500.00
8. Gunsmith’s Licence ...	100.00

	\$	c.
12. Variation of Licence, Certificate or Permit ...	10.00	
14. Duplicate copy of any Licence, Certificate or Permit for which fee is payable	20.00	”.

PART VII

DIPLOMATIC AGENTS AND CONSULAR OFFICERS

Chap. 17:03
amended

7. The Diplomatic Agents and Consular Officers (Oaths and Notarial Acts) Act is amended by inserting after section 5, the following section:

“Power to
charge fees

6. A Trinidad and Tobago diplomatic agent or Trinidad and Tobago consular officer shall, in the exercise of his powers under section 3(1), be entitled to demand and to receive on behalf of the Government of Trinidad and Tobago the fees prescribed in the Schedule to the Notaries Public Act.”.

Chap. 6:51

PART VIII

IMMIGRATION

Chap. 18:01
amended

8. The Immigration Regulations are amended in Part A of the Fourth Schedule by deleting items (ii), (iii) and (v) and substituting the following items:

	\$	c.
“(ii) On application for the grant of work permit ...	600.00	
(iii) For the duration of work permits	450.00	
		per month subject to a minimum of \$1,350.00

	\$	c.
(v) Certificate of Residence:		
(a) in respect of persons from CARICOM countries	400.00	✓
(b) in respect of persons from non-CARICOM countries	1,000.00	✓

PART IX

REGISTRAR GENERAL

9. The Schedule to the Registrar General Act is repealed and the following Schedule is substituted:

Chap. 19:03
amended

"SCHEDULE

(Section 7)

FEES

- For registering any deed (other than a lease, an agreement for a lease, or a bill of sale) by which any property real or personal shall be granted, sold, mortgaged or assigned where the consideration money by deed expressed to be paid or secured—

	\$
does not exceed \$300	15.00
exceeds \$300 but does not exceed \$10,000 ...	25.00
exceeds \$10,000	50.00
- For the registration of any lease or agreement for a lease, in respect of which no premium is paid and where the rent secured—

	\$
does not exceed \$100 a year	15.00
exceeds \$100 but does not exceed \$1,000 a year ...	25.00
exceeds \$1,000 a year	50.00
- For the registration of any lease or agreement for a lease, in respect of which a premium is paid and such premium—

	\$
does not exceed \$300	15.00
exceeds \$300 but does not exceed \$10,000 ...	25.00
exceeds \$10,000	50.00

Provided that where the consideration for a lease is both a premium and a rent, a single registration fee only shall be paid calculated either on the premium or on the rent reserved, whichever shall be the greater.

	\$
4. For the registration of every deed of gift	25.00
5. For the registration on all letters of administration <i>de bonis non</i>	3.00
6. For the registration of minute of final judgment or a <i>lis pendens</i> under the Remedies of Creditors Act (Chap. 8:09)	15.00
7. For entering a memorandum of satisfaction of a registered judgment or for discharging a <i>lis pendens</i> under the Act	1.00
8. For the registration of every power of attorney, or deed or revocation of a power of attorney, or statutory declaration of the death or disability of the principal	25.00
9. For the registration of any other deed or instrument not herein or otherwise provided for	100.00
10. For every copy of any deed, will or other document for every page in addition to the certificate	2.00
11. For every copy of any plan, map or diagram attached to any deed or other document	1.00
12. For the certificate of correctness of any such copy ...	5.00
13. For any other certificate	7.00
14. For every general search of the indexes, or the town or country books, for each day	2.00
15. For examining any deed, will or other document ...	.50
16. And where any extract shall be taken ... ..	.50
17. For the search of a single index ... ..	.50
18. For the search of a single town or country book ...	.50
19. For searching the files of newspapers, for each volume examined	20.00

- 20. Attendance in Court on any subpoena to produce any \$ deed or any other document in the custody of the Registrar General 3.00
- 21. For the examination of any document or record kept by the Registrar General not herein or otherwise provided for 5.00”.

PART X

NEWSPAPERS

10. The Newspapers Act is amended by repealing the Schedule and substituting the following Schedule: Chap. 20:01 amended

“SCHEDULE

(Section 17)

	\$	c.
1. Filing a Statutory Declaration	20.00	
2. Registration of a Bond	100.00	
3. For every search of Register	20.00	
4. For inspecting file of documents (other than newspaper files)	20.00	
5. For filing any document (other than a newspaper not otherwise provided for in this Schedule) ...	20.00	
6. Copy of any document per page or part thereof ...	5.00	
7. Any certificate of the Registrar	20.00”.	

PART XI

CINEMATOGRAPH AND VIDEO ENTERTAINMENT

11. The Cinematograph and Video Entertainment Regulations are amended in regulation 28 by substituting for the words “\$1.00” wherever they occur the words “\$2.00.” Chap. 20:10 amended

PART XII

FOOD AND DRUGS

12. The Food and Drugs Act is amended in section 25(1) by deleting paragraph (j) and substituting the following paragraph: Chap. 30:01 amended

“(j) providing for the analysis of food, drugs, cosmetics and industrial goods and inspection services at the request of members of the public, and prescribing a tariff of fees to be paid for the analysis and inspection.”.

PART XIII

REAL PROPERTY

Ch. 27, No. 11
amended

13. The Real Property Ordinance is amended—
(a) in the Second Schedule—

- (i) by deleting in the first clause the words “12.00” in relation to the second item and the words “4.80” in relation to the last item and substituting the words “150.00” and “25.00” respectively;
- (ii) by deleting in the second clause the words “\$2.40”, “\$4.80” and “\$9.60” and substituting the words “\$15.00”, “\$25.00” and “\$50.00” respectively;
- (iii) by deleting from the third clause to the end and substituting the following clauses:

“For registering a lease or agreement for a lease, or the transfer or surrender of a lease—

Where the rent reserved—	\$	c.
does not exceed		
\$48.00 per annum ...	15.00	
exceeds \$48.00 but		
does not exceed		
\$480.00 per annum...	25.00	
exceeds \$480.00 per		
annum	50.00	

For registering proprietor of an estate or interest derived by settlement or transmission (including the transmission of a legal

	\$	c.
estate from a trustee to a beneficiary otherwise than by transfer and the vesting by an order of the legal estate in a trustee)	20.00	
For registering in the Register Book a power of attorney	10.00	
For registering revocation of a power of attorney	10.00	
For noting caveat	5.00	
For cancelling or withdrawing of a caveat and service of notice to caveator or caveatee	5.00	
For the search of a single Index Book	5.00	
For a single volume of the Register Book	5.00	
For every general search of the Indexes, for each day	5.00	
For registering an order, decree or memorandum of judgment or <i>lis pendens</i>	15.00	
For making a declaration in the case of lost grant or other instrument or where production of duplicate is dispensed with	25.00	

	\$	c.
For making an affidavit or statutory declara- tion	2.50	
On issuing a certificate of title, in addition to the fee of \$25.00 for each parcel of land included after the first	5.00	
For application of a lost grant or certificate of title or for application to dispense with production of a duplicate grant or certificate of title ...	25.00	
For each volume of instruments examined	5.00	
For looking up the original of a caveat or other request	5.00	
When any instrument purports to deal with land included in more than one grant or certificate of title, for each endorsement after the first	5.00	
For the registration of every instrument pur- porting to be a gift ...	5.00	
For every registration of the death of a joint proprietor or mort- gagee	2.40	

	\$	c.
For every entry in the Register Book not otherwise provided for	1.20	
For every 120 words of a copy of any entry in the Register Book ... ..		.24
For every certificate of the Registrar General and	1.20	

(b) in the Fourth Schedule by deleting the words "\$4.80" and "\$.01" and substituting the words "\$10.00" and "\$.05" respectively.

PART XIV

BIRTHS AND DEATHS

14. The Births and Deaths Registration Act is Chap. 44:01
amended amended in the Second Schedule—

- (a) by deleting in item 1 the words "\$100 per child" and "\$150 per child" in both places where they occur and substituting the words "\$50.00" and "\$75.00" in those respective places;
- (b) by inserting after item 7 the following items:
- “ 8. For certification of registration of birth or death certificate given by the Superintendent Registrar, or the Registrar, \$5.00 to be paid to the Registrar General by the applicant.
9. For re-registration of a birth wrongly registered, \$30.00 to be paid to the Registrar General by the applicant.”.

PART XV

MARRIAGE

Chap. 45:01
amended

15. The Marriage Act is amended—

(a) by repealing section 8 and substituting the following section:

“Application
for licence as
a Marriage
Officer

8. (1) Any minister of religion who desires to be licensed as a Marriage Officer shall make an application to the Minister which shall—

- (a) state the dwelling place of the applicant;
- (b) state the name of the religious denomination to which the applicant belongs;
- (c) be accompanied by a certificate from the local head of such religious denomination to the effect that the applicant is a fit and proper person to be licensed as a Marriage Officer; and
- (d) be accompanied by a fee of fifty dollars.

(2) Upon the grant of the licence, the minister of religion shall pay a fee of two hundred dollars.

(3) A licence granted under this section is renewable every ten years on payment of a fee of one hundred dollars.”;

- (b) in section 13(3) by deleting the words “fifty cents” and substituting the words “ten dollars”;
- (c) in section 15 by deleting the words “fifty cents” and substituting the words “ten dollars”;

- (d) in section 19 by deleting the words “thirty dollars” and substituting the words “one hundred dollars”;
- (e) in section 21(1)(d) by deleting the words “thirty dollars” and substituting the words “one hundred dollars”;
- (f) in section 25 by deleting the words “three dollars” and substituting the words “twenty-five dollars”;
- (g) in section 29 by deleting the words “ten dollars” and substituting the words “fifty dollars”;
- (h) in section 35 by adding the following fee:
 - “For a general search not directed to any particular entry ... 30.00”.

16. (1) The Muslim Marriage and Divorce Act is amended by adding immediately after section 5, the following section: Chap. 45:02
amended

“Application
for licence as
a Marriage
Officer

5A. (1) A member of the Muslim community who desires to be licensed as a Marriage Officer shall make an application to the Minister which shall—

- (a) state the dwelling place of the applicant;
- (b) state the name of the Muslim organisation to which he belongs;
- (c) be accompanied by a certificate from the head of such organisation to the effect that the applicant is a fit and proper person to be licensed as a Marriage Officer; and
- (d) be accompanied by a fee of fifty dollars.

(2) Upon the grant of the licence, the applicant shall pay a fee of two hundred dollars.

(3) A licence granted under this section is renewable every ten years on payment of a fee of one hundred dollars.”.

(2) The Muslim Marriage and Divorce Regulations are amended in Part A of the Schedule by adding after the fifth item the following item:

“For a general search not directed to any particular entry 30.00”.

Chap. 45:03
amended

17. (1) The Hindu Marriage Act is amended in section 7—

(a) by renumbering subsections (2) and (3) as subsections (4) and (5) respectively; and

(b) by deleting subsection (1) and substituting as follows:

“ (1) Any Hindu priest who desires to be licensed as a Marriage Officer shall make an application in writing to the Minister which shall—

(a) state the dwelling place of the applicant;

(b) state the name of the Hindu organisation to which he belongs;

(c) be accompanied by a certificate to the effect that the applicant is a fit and proper person to be licensed as a Marriage Officer from the President

and Secretary of one of the following organisations:

- (i) the Sanatan Dharma Maha/Sabha of Trinidad and Tobago;
- (ii) the Kabir Panti Association of Trinidad;
- (iii) the Arya Pratinidhi Sabha of Trinidad;
- (iv) any other Hindu organisation which may be recognised by the President as hereafter provided;

(d) be accompanied by a fee of fifty dollars.

(2) Upon the grant of the licence, the applicant shall pay a fee of two hundred dollars.

(3) A licence granted under this section is renewable every ten years on payment of a fee of one hundred dollars.”

(2) The Hindu Marriage Regulations are amended in Part II by adding after the fourth item the following item:

“For a general search not directed to any particular entry \$30.00”.

PART XVI

STATUS OF CHILDREN

Chap. 46:07
amended

18. (1) The Status of Children Act is amended by inserting after section 16 the following section:

"Insertion of
father's
name

16A. The Registrar General may pursuant to section 9 or section 10 and upon payment of the prescribed fee insert the name of the father of a child on the birth certificate of that child."

(2) The Prescribed Fees Regulations are amended by inserting after regulation 2 the following regulation:

" 3. A fee of fifty dollars is hereby prescribed for the purposes of section 16A of the Act."

PART XVII

MOTOR VEHICLES AND ROAD TRAFFIC

Chap. 48:50
amended

19. (1) The Motor Vehicles and Road Traffic Act is amended—

(a) in section 109(1) by deleting the words "twenty-five dollars" and substituting the words "forty dollars"; and

(b) in item (11) of the First Schedule by deleting the words "\$10.00" and substituting the words "\$40.00".

(2) The Motor Vehicles and Road Traffic Regulations are amended in regulation 14(a) by deleting the words "one dollar" and substituting the words "twenty dollars".

PART XVIII

STATE LANDS

Chap. 57:01
amended

20. The following Regulations are made pursuant to the State Lands Act:

"Citation

1. These Regulations may be cited as the State Lands (Fees) Regulations, 1992.

Fees for
agricultural
agreements

2. The fees specified in the Schedule shall be paid in respect of the several matters to which they are applicable and shall be payable to the Director of Surveys.

SCHEDULE

(Regulation 2)

TABLE OF FEES

	\$	c.
1. Upon preparation and processing the following short-term agricultural agreements:		
(a) Monthly agreements	100.00	
(b) Yearly agreements	100.00	
(c) Probationary tenancy agreements	100.00	
2. Upon preparation and processing the following agreements:		
(a) Agreements for the extraction of sand, gravel and other minerals	200.00	
(b) Annual renewal of agreements for the extraction of sand, gravel and other minerals	200.00	
3. The processing and preparation of curtilage agreements	100.00	
4. The processing of reclamation licences:		
(a) Upon application for a reclamation licence	250.00	
(b) For annual renewal of a reclamation licence	250.00	
5. Upon application for a jetty licence ...	250.00	
6. Upon application for approval of building plans on land that is subject to a State Lease	250.00	
7. For survey control information:		
(a) Co-ordinates of one horizontal control point	50.00	
(b) Mean sea level high value for one point	50.00	

SCHEDULE—CONTINUED

TABLE OF FEES

	\$	c.
8. The grant of consent of the Director of Surveys to the assignment of interests held in lease:		
(a) For an absolute assignment ...	0.1 per cent	
	of value of	
	land with a	
	minimum	
	fee of \$200.00	
(b) For an assignment by way of mortgage ...	0.1 per cent	
	of value of	
	land with a	
	minimum	
	fee of \$200.00	
9. For the processing, preparation and renewal of the following leases:		
(a) Standard agricultural lease ...	100.00	
(b) Residential lease ...	200.00	
(c) Commercial lease ...	500.00	
(d) Industrial lease ...	500.00	
(e) Community organization and church lease ...	200.00	
(f) Social club lease ...	500.00."	

PART XIX

ANIMAL (DISEASES AND IMPORTATION)

21. (1) Regulation 2 of the Diseases of Animals (Veterinary Export Certificates) Regulations is amended by deleting paragraphs (a) and (b) and substituting the following paragraphs:

Chap. 67:02
amended

	\$	c.
“(a) For a certificate in respect of horses, including racehorses, broodmares and stallions	25.00	
“(b) For a certificate in respect of small farm animals, including sheep, swine and goats	10.00	
“(c) For a certificate in respect of a consignment of birds—		
(i) not exceeding ten birds	20.00	
(ii) exceeding ten birds	50.00	
“(d) For a certificate in respect of animals other than those provided for in paragraphs (a) to (c), including cattle, buffalo, mules, asses, dogs and cats	20.00	
“(e) For an endorsement of a certificate	5.00”.	

(2) The Animal (Importation) Control Regulations are amended—

(a) by revoking regulation 28(1) and substituting the following subregulation:

“ (1) The fees set out in the Tenth Schedule shall be payable, by the consignee or importer of an animal in respect of the matters therein set forth, to the Comptroller of Customs and Excise, the Inspector or other

person, as specified therein, and all such fees as are not payable to the Inspector shall be paid to the general revenue of Trinidad and Tobago.”;

(b) by revoking the Tenth Schedule and substituting the following Schedule:

“TENTH SCHEDULE

(Regulation 28)

1. Inspection Fees (payable to the Comptroller of Customs and Excise):

	\$	c.
(a) For every horse or mare ...	20.00	
(b) For every donkey, cattle or mule	10.00	
(c) For every goat, pig or sheep ...	5.00	per animal or 50.00 per consign- ment, whichever is the lesser;
(d) For every dog, cat or other animal other than those provided for in paragraphs (a) to (c)	10.00	

2. Overtime Fees (payable to the Inspector):

(a) On Mondays to Fridays—

(i) between 4.00 p.m. and
10.00 p.m.

50.00 for one animal or consignment of birds, 20.00 for each additional animal, other than horses and food producing animals and 50.00 for each additional horse.

(There is no charge for additional food producing animals);

	\$	c.
(ii) between 10.00 p.m. and 8.00 a.m	75.00	for one animal or consignment of birds, 20.00 for each additional animal, other than horses and food producing animals and 50.00 for each additional horse.

(There is no charge
for additional food
producing animals);

(b) On Saturdays, Sundays and Public Holidays	75.00	for one animal or consignment of birds, 20.00 for each additional animal, other than horses and food producing animals and 50.00 for each additional horse.
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(There is no charge
for additional food
producing animals).

**3. Import Permit Fees (payable to the
Permanent Secretary of the Ministry to
which agriculture has been assigned):**

(a) Live animals	10.00
(b) Carcasses and animal products imported under regulations 18, 20 and 21 for commercial use	10.00.?

PART XX

INCOME TAX

Chap. 75:01
amended

22. The Income Tax Act is amended—

(a) in section 5—

- (i) in subsection (6), by inserting after the words “held by the employee” the words “or upon the retirement, or other termination of the employment, by reason of ill-health”;
- (ii) in subsection 6(a) by deleting the words “eighty thousand” and substituting the words “one hundred thousand”;
- (iii) by inserting after subsection (6) the following subsection—

“ (6A) For the purposes of subsection (6), ill-health shall not be regarded as the reason for retirement or other termination of the employment of an employee unless the Board is satisfied, on such evidence that it may require, that ill-health was the reason for the termination of employment.”; and

(iv) in subsection (10)—

(A) by deleting the words “eighty thousand” in line 3 and substituting the words “one hundred thousand”; and

(B) by inserting after the word “years” the words “, but nothing in this subsection limits the effect of subsection (6)”;

(b) in section 10—

- (i) in subsection (3)(a), by deleting the words “thirty-six” and substituting the words “twenty-four”; and
- (ii) by inserting after subsection (6) the following subsections:

“ (7) Where a person has paid interest on a loan for the purpose of financing the construction of a house which is to be used as his residence, there shall be allowed as a deduction such interest up to a maximum of twenty-four thousand dollars.

(8) Notwithstanding subsections (3)(a) and (7), where a person has made payments of interest under both subsections, the maximum deduction which may be allowed in respect thereof shall not exceed twenty-four thousand dollars.”;

(c) in section 11 by inserting after subsection (2) the following subsections:

“ (3) In computing the amount to be allowed under subsection (1)(b) in respect of a private motor car—

- (a) purchased prior to 1st January, 1993, the value of which on 1st January, 1993 exceeds one hundred thousand dollars after an allowance for exhaustion by wear and tear is deducted, the value against which the amount is computed shall be deemed to be one hundred thousand dollars;

(b) purchased on or after 1st January, 1993 the cost of which exceeds one hundred thousand dollars, the cost against which the amount is computed shall be deemed to be one hundred thousand dollars.

(4) Subsection (3) shall not apply to a rented car.

(5) In computing the balancing allowance or balancing charge under subsection (2) on the disposal of a private motor car the value or cost of which is deemed to be one hundred thousand dollars under subsection (3)(a) or (b), the allowance or charge shall be calculated on the basis that the amount of the sale, insurance, salvage or compensation moneys shall be deemed for those purposes only to be an amount equal to the fraction of that sum of which the numerator is the actual amount of the sale, insurance, salvage or compensation moneys and the denominator is the actual value or cost of the total capital expenditure incurred, that is to say by applying the following formula—

$$\frac{\text{Proceeds from disposal}}{\text{Actual value or cost}} \times \$100,000.00$$

(6) For the purposes of subsections (3), (4) and (5), “private motor car” and “rented car” have the same meanings as in section 2 of the Motor Vehicles and Road Traffic Act.”;

(d) in section 14, by deleting subsection (1) and substituting the following subsections:

“ (1) Notwithstanding anything to the contrary contained in section 5, but subject to this section, the gains or profits from commercial farming carried out on an approved agricultural holding shall be exempt from tax for a period of ten years from the date of approval of the agricultural holding under section 14(5).

(1A) Where a person has enjoyed a period of exemption for ten years or more, the exemption from tax of his gains or profits from commercial farming shall cease to have effect from 1st January, 1993.

(1B) Where a person has enjoyed a period of exemption for less than ten years, the period of exemption shall continue for a further period not exceeding ten years from the date of approval of the agricultural holding under section 14(5).

(1C) For the purpose of determining whether a person has enjoyed a period of exemption for ten years or more, the date of the approval of the agricultural holding under section 14(5) shall be treated as the commencement date of the period of exemption.”;

(e) by repealing section 15;

(f) in section 31 by inserting after subsection (1) the following subsection:

“ (2) In this section ‘premiums’ includes premiums paid for a waiver of premium benefit.”;

(g) in section 45A by inserting after subsection (6) the following subsection:

“ (7) Sections 10, 11 and 12 have effect in relation to premiums and rents referred to in section 45A(2)(a) and gains or profits referred to in section 45A(2)(b) as if section 45A had not been enacted.”;

(h) by deleting section 45B and substituting the following section:

“Dividends
paid out of
profits
exempted
under section
45A similarly
exempted

45B. A company that is in receipt of income or profits that are exempt from income tax under section 45A may, provided separate accounts are kept of such income or profits—

(a) within eight years after the date of completion of construction of the property, if the premiums and rents would be exempt from tax under the said section; or

(b) within two years after the date of sale of the property, if the gains or profits would be exempt from income tax under the said section,

distribute sums not exceeding in the aggregate the exempt income or profits to the members of the company

and those sums when so distributed are exempt from income tax in the hands of the members of the company.”;

(i) in section 134—

(a) by deleting paragraph (b) of subsection (6B) and substituting the following paragraph:

“(b) the fund or contract—

- (i) allows for the issuance of a loan in respect of such fund or contract;
- (ii) allows for such fund or contract to be used as a security for a loan; or
- (iii) except in accordance with paragraphs (c) or (d), allows for the commutation in whole or in part, the surrender or the assignment of the benefits to be derived from such fund or contract.”;

(b) by inserting after subsection (6B) the following subsection:

“(6C) Subsection (6A) shall not apply to contributions made by an employer to a group life insurance policy.

(6D) In this section—

“group life insurance policy” means a life insurance policy under which—

- (a) the lives of a group of employees are insured under a single

insurance policy made between a life insurance company and an employer;

(b) the only benefit payable is a lump sum on death or disability of the life insured; and

(c) the life insurance policy has no cash surrender value;

“life insurance policy” has the same meaning as in section 34(6).”.

PART XXI

CORPORATION TAX

23. The Corporation Tax Act is amended—

(a) by inserting after section 3, the following new section:

*Business
Levy

3A. (1) There shall be levied and paid to the Board a tax to be known as business levy on the gross sales or receipts of a company for each year of income at the rate of 0.25 per cent.

(2) Subsection (1) does not apply to—

(a) companies during the first twelve months following their registration;

(b) companies or statutory corporations exempt from corporation tax under any Act;

- (c) the gross sales or receipts of a company which give rise to profits exempt from corporation tax under any Act;
- (d) the Deposit Insurance Corporation, the Agricultural Development Bank, the Public Transport Service Corporation and public utilities under the jurisdiction of the Public Utilities Commission or exempted by Order of the President; and
- (e) companies that are subject to tax under the Petroleum Taxes Act.

Chap. 75:04

(3) Where the corporation tax liability of a company for a year of income exceeds its business levy liability for that year, the company is entitled to a tax credit equal to the amount of its business levy liability against its corporation tax liability.

(4) Where the corporation tax liability of a company for a year of income is equal to or less than its business levy liability for that year, the company is entitled to a tax credit equal to the amount

of its corporation tax liability against its business levy liability.

(5) The business levy shall be payable on the gross sales or receipts of each quarter ending on 31st March, 30th June, 30th September and 31st December, in each year of income and the provisions of section 79 of the Income Tax Act shall apply *mutatis mutandis* to this subsection.

(6) For the removal of doubt, it is hereby declared that in ascertaining the chargeable profits of a company, no deduction or allowance shall be made of, or on account of, the levy imposed by this section.”;

(b) in section 6 by inserting after paragraph (q) the following paragraph:

“(r) profits of the Small Business Development Company Limited.”.

PART XXII

STAMP DUTY

Chap. 76:01
amended

24. The Stamp Duty Act is amended—

(a) in section 57(3) by deleting the words “two dollars and fifty cents” and substituting the words “twenty-five dollars”;

(b) in the First Schedule—

(i) under the heading “Customs entries in respect of imported goods” by deleting subparagraphs (ix) and (xiii) of item 3(g);

(ii) under the heading "Conveyance or transfer on sale of any property"—

(A) in paragraph (1) by deleting from the words "exceeds one thousand five hundred dollars" to the words "five per cent" and substituting the following words:

"exceeds one thousand five hundred dollars but does not exceed three hundred thousand dollars 2%

exceeds three hundred thousand dollars but does not exceed four hundred thousand dollars 5%

exceeds four hundred thousand dollars 7%";

(B) in paragraph (2) by deleting from the words "the duty is as follows:" to the words "5 per cent" and substituting the following words:

"the following rates shall apply to the amount or value of the consideration for the sale:

for every dollar of the first one hundred thousand dollars in excess of three hundred thousand dollars 5%

for every dollar of the next one hundred thousand dollars 7 $\frac{1}{2}$ %

- for every dollar there-
after 10%.”;
- (iii) by deleting the heading “Notarial Act of any kind, not being a protest 0.50” and substituting the following headings:

“Certified statement of examination results ... 5.00

Other Notarial Acts of any kind, not being a protest 0.50.”.

PART XXIII

CUSTOMS

Chap. 78:01
amended

25. (1) The Customs Act is amended—

- (a) in subsection (1)(e) of section 45 by deleting the words “42.9 per cent” and substituting the words “40 per cent”;
- (b) in subsections (5), (6) and (7) of section 56 by inserting immediately before the words “Part B” wherever they occur the words “Class I of”;
- (c) by inserting after Part IV the following Part:

“PART IVA

REBATE

Commence-
ment

56B. This Part comes into operation on 1st January, 1993.

Interpre-
tation

56c. In this Part—

“certificate” means a duty rebate certificate;

“raw material inputs”
includes compo-
nents or other
intermediate
inputs;

“rebate” means a
rebate of duty
allowed under
section 56D.

Rebate of
duty

56D. There shall be allowed a rebate of duty paid on raw material inputs used in the manufacture of goods for export calculated in the manner described in section 56E.

Method of
computation

56E. A rebate shall be calculated by applying the formula—

$$\frac{\text{Export Sales}}{\text{Total Sales}} \times \text{Customs Duty paid on all raw materials used in the manufacture of the goods sold.}$$

Method of
payment

56F. (1) A rebate shall be made in the form of a duty rebate certificate.

(2) A certificate is valid for the payment by the manufacturer of duty on future imports.

(3) Where the value of the certificate is in excess of the duty payable on those future imports, the certificate shall be endorsed by the officer to whom payment is made to show the outstanding value of the certificate.

(4) The outstanding value of the certificate may be used for the payment by the manufacturer of duty on future imports.

Regulation
relating to
rebate

56G. Regulations under section 263 shall prescribe all matters relating to—

- (a) the form of application for a rebate;
- (b) the authority to whom applications shall be made;
- (c) the processing and verification by that authority of documents accompanying the application;
- (d) the form, issue and cancellation of certificates; and
- (e) any other matter necessary or convenient to be prescribed for giving effect to this Part.”;

(d) by repealing the Second Schedule and substituting the following Schedule:

"SECOND SCHEDULE

GOODS EXEMPT FROM PAYMENT OF CUSTOMS DUTY

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Academic Robes	1	Academic robes admitted as such by the Comptroller.
Advertising Material	2	Advertising material of no commercial value and admitted as such by the Comptroller.
Aircraft	3(a)	Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft for use in international services, flying clubs approved by the Cabinet and in other approved services operating within the West Indies, provided the Comptroller is satisfied that the articles imported are for the services and clubs stated.
	3(b)	One-seater aircraft, specially built or adapted for use in aerial insecticidal spraying of crops, provided the Comptroller is satisfied that it is imported solely for such use by a company or firm controlled by citizens of Trinidad and Tobago.

In this Item—

“company” means a company incorporated in Trinidad and Tobago;

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		<p>“firm” has the meaning assigned to that expression by section 2 of the Registration of Business Names Act, Chap. 82:85.</p>
	3(c)	<p>Ground equipment, maintenance and technical supplies imported for use within the limits of an airport in connection with the establishment or upkeep of the services and clubs specified in subparagraph (a) and admitted as such by the Comptroller.</p>
	3(d)	<p>Fuel and lubricants imported or taken out of bond solely for use in aircraft specified in subparagraph (a).</p>
	3(e)	<p>Stores for use in aircraft in flight employed in the services as specified in subparagraph (a), except in the case of flying clubs, and admitted as such by the Comptroller.</p>
<p>Archaeological sites and Artifacts</p>	4	<p>Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies approved by the Minister to whom responsibility for culture is assigned and admitted as such by the Comptroller.</p>

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Articles for the Blind and Disabled	5(a)	Articles including reading matter certified by the Minister to whom responsibility for education is assigned to be specially designed for the educational, scientific or cultural advancement of the blind and admitted as such by the Comptroller.
	5(b)	Hearing aids, crutches, manual and motorized wheel chairs, trusses, colostomy bags and similar appliances and apparatus and identifiable spare parts for the relief of permanent bodily disablement admitted as such by the Comptroller.
	5(c)	Haemodialysis machines and replacement parts, accessories imported by or on behalf of persons suffering from chronic renal failure for their treatment at home and so certified by the Chief Medical Officer.
Baggage and Household effects	6(a)	The accompanied baggage of a passenger 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 own regular and private use, which are so declared and passed as such by the proper officer and in which in the case of

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
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the accompanied baggage of a passenger seventeen years old and over may be included:

- (1) wine or spirit not exceeding one litre in all; and
- (2) tobacco, not exceeding 250 grams; or
- (3) cigars, not exceeding fifty in number; or
- (4) cigarettes, not exceeding two hundred in number;
- (5) goods to the aggregate of \$100.00 belonging to a passenger (including a passenger under seventeen years old) which accompany that passenger and were acquired abroad by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller;

Provided that—

- (a) a passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in items (1) to (4) of this subparagraph;

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		(b) a passenger may only claim the allowance once every year;
		(c) 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.
	6(b)	Household effects, admitted as such by the Comptroller, which accompany a passenger and are for his personal use and not for sale or exchange and are declared to have been in the use and possession of the passenger for at least one year.
	6(c)	Household effects, admitted as such by the Comptroller, not exceeding a c.i.f. value of \$25,000.00 which accompany a citizen of Trinidad and Tobago returning to reside in Trinidad and Tobago who has resided abroad continuously for at least five years immediately prior to his return and which are for his personal use and not for sale or exchange.
	6(d)	Baggage and household effects, imported within two months before or after the arrival of a passenger, or

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		within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph (a) or (b) hereof.
	6(e)	Used implements, instruments and tools of profession, trade, occupation or employment admitted as such by the Comptroller, 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 of the passenger for a reasonable period.
	6(f)	Personal effects, not being merchandise, of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago, who have died abroad.
Citrus fruit industry	7	Field crates, picking bags and juice preservatives for use in the citrus fruit industry.
Clothing for indigent children	8	Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister to whom responsibility for education is assigned and admitted as such by the Comptroller.
Commissioners and Trade Commissioners, and Diplomatic Staff	9(a)	Goods imported or taken out of bond—

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- (1) by any accredited Commissioner or Trade Commissioner of any country or territory within the British Commonwealth of Nations, for his official use; or
- (2) by any person who is—
 - (a) an accredited Commissioner or Trade Commissioner of a Commonwealth country;
 - (b) an Assistant Commissioner or Assistant Trade Commissioner of a Commonwealth country; or
 - (c) a member of the official staff of any accredited Commissioner or Trade Commissioner of a Commonwealth country,
for his personal use and the use of his family forming part of his household;

Provided that such person:

- (i) is a citizen of such Commonwealth country and was not born in Trinidad and Tobago;
- (ii) is not engaged in private occupation for gain in Trinidad and Tobago;

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(iii) is a permanent employee of the Government of such Commonwealth country or, if not a permanent employee thereof, was not resident in Trinidad and Tobago at the commencement of his employment with such Government;

Provided further that reciprocal exemptions are accorded to accredited Commissioners and Trade Commissioners of Trinidad and Tobago, their Assistants and Official Staff by such Commonwealth country.

(b) Goods, including motor vehicles for the use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961, or the Vienna Convention on Consular Relations, 1963 as approved by the Minister to whom responsibility for foreign affairs is assigned.

(c) Goods, including motor vehicles for the use of any international organization or personnel of that organization pursuant to an agreement in force between the organization and the Government of Trinidad and Tobago as

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		approved by the Minister to whom responsibility for foreign affairs is assigned.
Containers	10(a)	Containers of all kinds (except those containers which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively as containers for the packing or packaging of any produce or manufacture of the country.
	(b)	Goods of all kinds including labels (except those goods which the Comptroller is satisfied are being manufactured in the country) which are imported for use exclusively in the manufacture or repair of containers or parts thereof, and will form part of, containers for packing or packaging any produce or manufacture of the country subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such goods as the Comptroller may require.
	(c)	Containers (including component and fashioned parts thereof) of such description or for use in such undertakings as the Cabinet may from time to time approve subject to such conditions in respect of disposal of

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Contracts between persons and the Government	11	such containers (including component and fashioned parts thereof) as the Comptroller may require. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of Trinidad and Tobago and approved by Cabinet and where the Comptroller is satisfied that such materials, vehicles and equipment are necessary for the perfor- mance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs. Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported under customs supervision.
Cotton Goods, Sea Island	12	Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.
Coverings or packages	13(a)	Coverings or packages in which any goods not liable

General Heading	Item No.	Goods exempt from payment of Customs Duty
		to duty <i>ad valorem</i> are imported, and which are in the opinion of the Comptroller the usual or proper coverings or packages for such goods.
	(b)	Packages and bags, exported filled with manufactured goods or produce and returned empty, passed as such by the Comptroller.
Economic development, Goods for	14	All goods which are made available free of charge by the Government of a country or international institution, or by an individual or group of individuals with a view to assisting the economic development of Trinidad and Tobago as approved by Cabinet.
Emblems	15	Artificial flowers, miniature flags, buttons, brooches and similar small emblems of no commercial value imported for sale as tokens for the purpose of providing funds for the use of any institution approved by the Cabinet.
Films, film- strips and sound recordings (educational, scientific and cultural)	16	Films, filmstrips, micro-films and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies.
Fire-fighting Apparatus	17	Fire-fighting equipment, fire detecting equipment, vehicles and apparatus

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Fishing Gear	18(a)	certified as such by the Chief Fire Officer and admitted as such by the Comptroller. The following goods and equipment which the Comptroller is satisfied are imported solely for use in the fishing industry: <ol style="list-style-type: none"> <li data-bbox="813 556 1166 614">(1) Fishing nets and gear therefor. <li data-bbox="813 624 1166 681">(2) Fishing lines of all types. <li data-bbox="813 691 1028 720">(3) Fishing wire. <li data-bbox="813 730 1040 759">(4) Fishing hooks. <li data-bbox="813 768 1166 826">(5) Seine twine and synthetic netting twine. <li data-bbox="813 836 977 865">(6) Pine tar. <p data-bbox="715 875 1166 1097">(b) The following articles which the Comptroller is satisfied are imported or taken out of bond for use solely by commercial fishermen certified as such by the Chief Fisheries Officer:</p> <ol style="list-style-type: none"> <li data-bbox="813 1107 1166 1203">(1) Outboard and inside motor engines for fishing boats; <li data-bbox="813 1213 1166 1396">(2) Special equipment (including spare parts) for fishing vessels, for example, echo sounders, radio telephones, compasses; <li data-bbox="813 1406 1166 1464">(3) Spare parts for fishing vessels.
Gifts, charitable and public	19(a)	Articles sent to the country as charitable gifts for free distribution, admitted as such by the Comptroller; but not including articles

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		sent for distribution by the manufacturers thereof or by any person on his behalf except Cabinet shall otherwise direct.
	(b)	Articles imported at the cost of public subscribers as gifts to the public and admitted as such by the Comptroller.
Government	20	Goods imported or taken out of bond by or on behalf of the Central Government for its own use.
Handicapped— Mentally or Physically, Goods for	21	(i) Other goods catering to the needs of the mentally or physically handicapped as recommended by the Chief Medical Officer and admitted as such by the Comptroller. (ii) Tools of trade for the disabled as recommended by the Chief Medical Officer and admitted as such by the Comptroller.
Head of State, Prime Minister	22	(i) Goods imported by or for the use of the Head of State. (ii) Goods imported for the use of the Prime Minister.
Health institu- tions and equipment, etc.	23	(i) Equipment and ambulances, medical, surgical and laboratory supplies for hospitals and veterinary institutions including institutions providing out-patients' health care

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		<p>as approved by Cabinet and admitted as such by the Comptroller.</p> <p>(ii) Materials for the construction, furnishing, replacement or extension of hospital and veterinary institutions including institutions offering out-patients' health care and furnishings for such health care facilities as approved by the Cabinet and admitted as such by the Comptroller.</p>
Industrial Machinery	24	<p>Industrial machinery for initial investment or subsequent expansion for approved industry (other than spare parts and accessories for use as replacements) admitted as such by the Comptroller for use in such industrial factories as may be approved by the Minister to whom responsibility for industry is assigned.</p> <p>In this item, "approved industry" means any industry contained in the "Third Schedule".</p>
Medicinal and vitamin pre- parations for livestock	25	<p>(a) Medicinal preparations, biological products and drugs approved by the Chief Technical Officer (Agriculture) for the treatment and control of livestock (including poultry) diseases specified by Cabinet.</p>

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Meteorological Offices; Scientific and Research Institutes	26	(b) Vitamin preparations approved by the Chief Technical Officer (Agriculture) for livestock. Goods imported by or for the use of any office or bureau for meteorological observation for any institution engaged in scientific, medical or technical research, including instruments, apparatus and equipment for geological or topographical purposes as approved by Cabinet and admitted by the Comptroller.
Military Service and Voluntary Forces	27	(a) Goods imported by or for use of the military forces certified by the Minister to whom responsibility for national security is assigned and admitted as such by the Comptroller. (b) Arms, ammunition, uniforms, accoutrements and equipment including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association certified by the Minister to whom responsibility for national security is assigned and admitted as such by the Comptroller.
Natural History	28	Specimens illustrative of natural history and other sciences for educational and cultural institutions including museums, zoos and

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Patterns, Samples	29	historical societies as approved by the Minister to whom responsibility for education is assigned and admitted as such by the Comptroller. Patterns and samples cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable.
Pipes and Tanks for use in the Oil and Gas Industry	30	Pipes and pipe fittings as accessories in the oil and gas industries, tanks (except of aluminium) for the storage of petroleum and petroleum products and tanks of any material for the storage of locally manufactured gases, provided the Comptroller is satisfied that the above-mentioned pipes, pipe fittings, fittings and tanks are imported solely for use as mentioned above.
Places of Worship; Altar Bread and Altar Wine	31	(a) Goods of a non-consumable nature which the Comptroller is satisfied are imported solely for the use, furnishing, decoration, building or repair of places of worship, or as vestments for use during public worship, on the signed declaration of the Head of the denomination that the goods and vestments will be used only for such purpose for which they are intended.

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		(b) Altar bread, paschal bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the Head of the denomination for which they are intended.
		(c) Unleavened bread and biscuits imported for use in Jewish religious ceremonies on the signed declaration of the Secretary of the Jewish Religious Society.
		(d) Candles and frankincense which the Comptroller is satisfied are imported solely for use in places of divine worship.
		(e) Offertory envelopes which the Comptroller is satisfied are imported by or on behalf of any religious denomination solely for the purpose of distribution in order that subscriptions or offerings should be enclosed therein.
		(f) Other goods of a consumable nature imported by or for the use of religious bodies in their place of worship approved by Cabinet on the signed declaration of the Head of the religious body and admitted as such by the Comptroller.

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Printers	32	<p>The following equipment, articles and goods which the Comptroller is satisfied are imported or taken out of bond by a printer, certified as such by the Government Printer, for use in his trade and not for resale:</p> <ul style="list-style-type: none"> (a) Printing machinery and parts and accessories thereof, (other than spare parts and accessories for use as replacements) including machines for engraving or preparing printing plates, type founding, typesetting machines which justify copy, lithographic, photo-gravure; (b) Printing blocks; (c) Matrices; (d) Printing types; (e) Printing type metal; (f) Printers' machine shears; (g) Typographic dies; (h) Litho and graphic art film; (i) Sensitized offset plates; (j) Plain printing plates; (k) Printers' ink; (l) Paper including news-print paper; (m) Such other articles as recommended by the Government Printer and admitted as such by the Comptroller.

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Protective Clothing and Equipment	33	Protective clothing and protective equipment imported by or on behalf of industrial concerns approved by Cabinet which the Comptroller is satisfied will be used solely by industrial workers for personal protection from occupational hazards.
Public and Contract Officers	34	Goods, including motor vehicles imported by or for the use of persons, including public and contract officers as approved by Cabinet.
Public Bodies or Institutions	35	Articles imported or taken out of bond by or on behalf of any municipality, county council, or any other public body or institution approved for the purposes thereof by the Cabinet and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body or institution exists.
Relief Supplies	36	Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster by organizations approved by Cabinet and admitted as such by the Comptroller.
Schools, Colleges and Other Ap- proved Institu- tions Offering Training, Ap- prenticeship Schemes	37	(a) School and educational equipment including apparatus and equipment for games and physical training imported exclusively for use in any school,

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		college or other approved institution offering training and not for sale or exchange, certified as such by the Chief Education Officer and admitted as such by the Comptroller.
		(b) Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research and admitted as such by the Comptroller, consigned to public or private educational institutions certified as such by the Chief Education Officer and used under the control and subject to the responsibility of these institutions.
		(c) Tools, technical instruments and other equipment certified as such by the Chief Education Officer which the Comptroller is satisfied are for use in apprenticeship schemes approved by the Minister to whom responsibility for education is assigned or the Minister to whom responsibility for culture is assigned.
		(d) Workbooks, Activity Books, Exercise Books and other similar books, designed to be completed in manuscript or in typescript by the user, imported

General Heading	Item No.	Goods exempt from payment of Customs Duty
Sporting Goods 38 and Equipment		<p data-bbox="681 256 991 552">exclusively for educational purposes for use in schools, colleges, or other approved institutions certified as such by the Chief Education Officer and admitted as such by the Comptroller of Customs and Excise.</p> <p data-bbox="602 556 991 842">The following goods and equipment, where the Comptroller is satisfied that they are imported solely for use in sports and games and that similar goods and equipment are not manufactured in Trinidad and Tobago:</p> <ul style="list-style-type: none"> <li data-bbox="631 846 950 877">(a) golf and cricket bags; <li data-bbox="631 880 991 1132">(b) balls, (including bladders and covers for such balls, and shuttle cocks) made exclusively for use in specific sports or games, e.g., cricket, football, table tennis, etc.; <li data-bbox="631 1136 991 1450">(c) bats, sticks, rackets, cues, mallets, clubs and similar articles used in specific sports or games, e.g., hockey, tennis, billiards, etc., presses, covers, grips and parts for the aforementioned bats, sticks, etc.; <li data-bbox="631 1454 991 1644">(d) sports footwear equipped with spikes, studs, bars, for use in athletics, football, cricket, etc., and other cricket boots not before

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		specified and parts for the aforementioned sports footwear, excluding laces;
	(e)	gloves, inner and outer, specifically designed for use in sports or games;
	(f)	nets for various games, e.g., netball, football, tennis, etc.;
	(g)	protective gears, e.g., leg and shin guards, cricket protectors, head gear for boxers and racing cyclists and mouth-guards for boxers, suspender jock-straps, wrist, knee and ankle bands;
	(h)	other cricket implements and made-up mattings;
	(i)	score and record books used in conjunction with games;
	(j)	slip catching machines, tennis trainers and similar training devices for use in sports;
	(k)	pumps for balls;
	(l)	shorts specially designed for racing cyclists;
	(m)	gymnasium equipment, e.g., trapeze bars and rings, horizontal and parallel bars, wall-bars, mats, climbing ropes and ladders, vaulting horses, spring boards, Indian clubs,

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
		dumb-bells, bar-bells, medicine balls, chest expanders, punch balls and punch bags, equipment for boxing and wrestling rings and trampoline;
	(n)	track and field equipment, e.g., jumping stands, vaulting poles, javelin, discus, throwing hammers, putting shots, hurdles, batons and starting blocks;
	(o)	equipment for indoor games such as billiards (including billiard table covering cut to size), table tennis board, fencing, darts, chess and draughts;
	(p)	other outdoor sports equipment, e.g., racing cycles (exceeding a landed value of three hundred dollars), ground markers (mechanical), back boards, posts, net rings, and winding mechanisms, golf tees, and trolleys (excluding motorized) and bows, arrows and targets for archery, tubular tyres for racing cycles and pigeon racing time clocks;
	(q)	equipment for water polo and swimming, (excluding swimming

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Television Broadcasting and Amateur Radio Operators— Goods for	39	<p>pool equipment, inflatable mattresses, surf-board for swimming pools and the like); Excluded from the aforementioned are starting pistols, stop watches; equipment for motor car racing, motor cycle racing, horse racing, sailing and motor boat racing, water skiing, scuba diving, hunting, fishing and card games.</p> <p>(i) Instruments, apparatus, equipment and materials, including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company as approved by Cabinet and admitted as such by the Comptroller.</p> <p>(ii) Amateur radio equipment for use by holders of valid licences granted by the Director of Telecommunications to keep, install, erect or use an amateur wireless transmitter and admitted by the Comptroller.</p>
Tobacco Industry	40	Equipment and material, including curing units, and shade cloth derived from polythene, imported for use

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Trophies	41	<p>in the production of tobacco, certified as such by the Chief Technical Officer (Agriculture) and admitted as such by the Comptroller.</p> <p>Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinctions or prizes in the spheres of art, literature, science or sport and awards for acts of gallantry, for public service or for other similar outstanding actions or conducts, or when won abroad or sent by donors resident abroad; provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for purposes of trade.</p>
Youth and Other Organiza- tions	42	<p>Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by Cabinet.</p>
Ad Hoc Exemptions (Section 9, Chapter 78:01)	43	<p>Other articles not exempt from duty which in any particular case may be exempted by order of Cabinet.</p>

<i>General Heading</i>	<i>Item No.</i>	<i>Goods exempt from payment of Customs Duty</i>
Continuing Exemptions	44	Goods which are permitted to be imported in special circumstances and which are admitted without payment of duty under the provisions of specific enactments.

Conditions attaching to this Schedule:

1. The benefit provided for certain items in the Second Schedule (as specified above) shall be granted only if the Comptroller is satisfied that such goods or similar goods are not being manufactured in Trinidad and Tobago. This proviso applies only to the following items of the Second Schedule: 2, 7, 10(a), 10(b), 24, 25(a), 25(b), 30, 31(d), 31(e), 31(f), 32, 33, 38, 40 and 42.
2. Notwithstanding the exemptions granted under this Schedule, such exemptions shall not apply with respect to the following items should they be contained in Classes I and II of Part B of the Third Schedule (the List of Commodities Ineligible for Conditional Duty Exemption) viz: 2, 4, 11, 12, 13, 14, 15, 17, 26, 29, 31, 33, 39(1), 39(2), 41 and 42.
3. Exceptions to condition 2 will apply with respect to the following:
 - (i) gifts admitted as such by the Comptroller; and
 - (ii) goods imported for rehabilitation or relief following natural disaster and admitted as such by the Comptroller.”;
- (e) in Part B of the Third Schedule by deleting Part B and substituting the following Part:

"PART B

CLASS I

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL
DUTY EXEMPTIONS

<i>Heading No.</i>	<i>Description of Goods</i>
0702.00	Tomatoes, fresh or chilled
0703.102	Shallots (eschallots)
0704.001	Cabbages
0704.002	Cauliflowers
0705.10	Lettuce
0706.001	Carrots
0707.001	Cucumbers
0708.001	Pigeon peas
0708.002	Blackeye peas
0708.003	String beans
0708.004	Bora (bodi) beans (<i>Vigna</i> . Spp.)
0709.001	Aubergines (egg-plants)
0709.002	Zucchini
0709.003	Ochroes
0709.004	Pumpkins
0709.008	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0710.204	String beans, other, frozen
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.001	Red kidney beans
0714.10	Manioc (cassava)
0714.20	Sweet potatoes
0714.901	Arrowroot
0714.902	Dasheens

<i>Heading No.</i>	<i>Description of Goods</i>
0714.903	Eddoes
0714.904	Tannias
0714.905	Yams
0801.10	Coconuts
0803.001	Bananas, fresh
0803.002	Plantains, fresh
0804.30	Pineapples, fresh
0804.40	Avocados, fresh
0804.50	Guavas, mangoes and mangosteens, fresh
0805.10	Oranges, fresh
0805.201	Ugli fruit
0805.202	Ortaniques
0805.30	Lemons and limes
0805.40	Grapefruit
0807.101	Cantaloupes
0807.102	Watermelons
0807.103	Muskmelons
0807.20	Papaws (papayas)
0810.001	Berries
0810.002	Sapodillas
0810.003	Golden apples
0810.004	Passion fruit
0810.005	Soursop
0810.006	Breadfruit
0810.007	Carambolas
0904.202	Pimento (all spice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00	Cloves (whole fruit, cloves and stems)

<i>Heading No.</i>	<i>Description of Goods</i>
0908.10	Nutmeg
0908.20	Mace
Ex 09.10	Ginger, tumeric (curcuma) thyme and bay leaves
1006.20	Husked (brown) rice
1006.30	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40	Broken rice
11.01	Wheat flour
1106.202	Arrowroot flour
1108.101	Arrowroot starch
1203.00	Copra
1208.10	Flours and meals of soya beans
1208.902	Flours and meals of copra
1212.92	Sugar cane
1302.101	Aloe vera extract
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09
Ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding Palm Stearin)
15.12	Sunflower-seed, safflower or cotton- seed oil and fractions thereof, whether or not refined, but not chemically modified

<i>Heading No.</i>	<i>Description of Goods</i>
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1516.101	Fish fats and oils and their fractions
1516.20	Vegetable fats and oils and their fractions
1701.11	Cane sugar
1701.12	Beet sugar
2009.101	Orange juice, concentrated
2009.201	Grapefruit juice, concentrated
2102.30	Prepared baking powders
2306.50	Oil cake of coconut or copra
2309.903	Prepared complete poultry feed
2309.904	Prepared complete cattle feed
2309.905	Prepared complete pig feed
2309.906	Other prepared complete animal feeds
2520.101	Gypsum
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10	Quicklime
2522.20	Slaked lime
2522.30	Hydraulic lime
2523.201	Building cement (grey)
2606.00	Aluminium ores and concentrates
2707.001	Gasoline blending preparations

<i>Heading No.</i>	<i>Description of Goods</i>
2708.10	Pitch
2710.91	Lubricating oil base stock
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10	Hydrogen
2804.30	Nitrogen
2804.40	Oxygen
2807.002	Sulphuric acid, other
2811.21	Carbon dioxide
2814.10	Anhydrous ammonia
2818.20	Alumina
2833.001	Aluminium sulphate
2904.001	Sulphonic acid [Tridecylbenzene (TDBSA) and Linear Alkylbenzene (LABSA)]
3208.001	Automotive paints
3208.002	Marine paints
3208.003	Enamels
3208.004	Other paints
3208.005	Marine varnishes (including lacquers)
3208.006	Other varnishes (including lacquers)
3208.009	Other solutions as defined in Note 4 of Chapter 32
3209.001	Paints
3209.002	Enamels
3209.003	Varnishes (including lacquers)
3210.001	Water-thinned paints (emulsion paints or dispersion paints)
3210.002	Distempers, dry
3210.003	Enamels
3210.004	Other paints

<i>Heading No.</i>	<i>Description of Goods</i>
3210.005	Marine varnishes (including lacquers)
3210.006	Other varnishes (including lacquers)
3214.102	Painters' fillings
3214.901	Glaziers' linseed oil putty
3214.902	Other glaziers' putty
3301.101	Grapefruit oil
3301.103	Lime oil
3301.104	Orange oil
3301.201	Bay oil
3301.202	Clove oil
3301.203	Ginger oil
3301.204	Nutmeg oil
3301.205	Patchouli oil
3301.206	Pimento oil
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils
3501.901	Casein glues
3814.001	Thinners
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
3820.001	Anti-freezing preparations
3917.201	PVC pipes
3917.302	Electrical conduits and other piping, of PVC

<i>Heading No.</i>	<i>Description of Goods</i>
3917.303	Electrical conduits and other piping, other
3917.40	Fittings
3925.902	Gutters, of plastics
3926.907	Motor vehicle licence plates, of plastics
4006.10	"Camel-back" strips for retreading rubber tyres
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanized rubber other than hard rubber
4011.10	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.101	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.102	Retreaded tyres of a kind used on buses or lorries
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.003	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
4403.006	Other wood in the rough, of non-coniferous species

<i>Heading No.</i>	<i>Description of Goods</i>
4404.001	Split poles, piles, pickets, stakes and sticks, of wood
4406.00	Railway or tramway sleepers (cross-ties), of wood
4407.004	Greenheart
4407.006	Mora
4409.202	Greenheart
4409.204	Mora
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard
4821.00	Paper or paperboard labels of all kinds, whether or not printed
6810.11	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
7313.001	Barbed wire, of iron or steel
7314.109	Chain link fencing
7314.201	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more or having a mesh size of 100 cm ² or more
8311.101	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel

<i>Heading No.</i>	<i>Description of Goods</i>
8311.20	Cored wire of base metal, for electric arc-welding
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.231	Oil filters for internal combustion engines
8421.232	Petrol filters for internal combustion engines
9021.201	Artificial teeth
9603.008	Paint brushes
9607.10	Slide fasteners

CLASS II

LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

<i>Heading No.</i>	<i>Description of Goods</i>
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:
0210.10	Meat of swine:
0210.101	Ham
0210.102	Bacon
0210.109	Other (excluding salted or in brine)
0210.20	Meat of bovine animals:
0210.202	Dried
0210.203	Smoked
0210.901	Meat (other than of swine or bovine animals)
0210.902	Edible meat offal
0210.903	Edible flours and meals of meat or meat offal

<i>Heading No.</i>	<i>Description of Goods</i>
0305.10	Fish meal fit for human consumption
0305.20	Livers and roes, dried, smoked, salted or in brine
0305.30	Fish fillets, dried, salted or in brine, but not smoked
0305.40	Smoked fish, including fillets:
0305.403	Salmon
0305.409	Other smoked fish, including fillets
0305.599	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.609	Other fish, salted but not dried or smoked and fish in brine (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0402.999	Other milk and cream
0403.10	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20	Of liver of any animal

<i>Heading No.</i>	<i>Description of Goods</i>
1602.31	Of turkeys:
1602.311	Cured or smoked
1602.319	Other prepared or preserved meat of turkeys
1602.401	Ham
1602.402	Bacon
1602.403	Luncheon meat
1602.409	Other prepared or preserved meat of swine
1602.509	Other prepared or preserved meat of bovine animals
1602.909	Other prepared or preserved meat, meat offal or blood
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs:
1604.11	Salmon
1604.132	Sardinella and brisling or sprats
1604.142	Skipjack and bonito
1604.19	Other fish, whole or in pieces, but not minced
1604.20	Other prepared or preserved fish
1604.30	Caviar and caviar substitutes
16.05	Crustaceans, molluses and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.001	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.902	Preparations of malt extract

<i>Heading No.</i>	<i>Description of Goods</i>
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared
1905.001	Biscuits, unsweetened
1905.002	Biscuits, sweetened
1905.003	Ice cream cones
1905.009	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.109	Other cucumbers and gherkins
2001.209	Other onion
2001.909	Other
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2002.109	Other tomatoes, whole or in pieces
2002.902	Tomato paste, other
2002.909	Other
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.009	Other mushrooms and truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004.109	Other potatoes
2004.909	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:

<i>Heading No.</i>	<i>Description of Goods</i>
2005.109	Other homogenized vegetables
2005.209	Other potatoes
2005.309	Other sauerkraut
2005.409	Other peas
2005.509	Other beans
2005.60	Asparagus
2005.709	Other olives
2005.809	Other sweet corn
2005.909	Other vegetables and mixtures of vegetables
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar, (drained, glace´ or crystallised):
2006.002	Maraschino and glace´ cherries
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:
2007.109	Other homogenized preparations
2007.919	Other citrus fruit
2007.992	Pineapple based
2007.993	Guava jams and jellies
2007.994	Guava cheese
2007.995	Nutmeg jams and jellies
2007.999	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included

<i>Heading No.</i>	<i>Description of Goods</i>
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
2009.409	Other pineapple juice
2009.509	Other tomato juice
2009.609	Other grape juice (including grape must)
2009.709	Other apple juice
2009.803	Passion fruit juice, other
2009.806	Tamarind juice, other
2009.809	Other juice of any other single fruit or vegetable
2009.904	Other pineapple-based juices
2009.909	Other mixtures of juices
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
Ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
Ex 21.04	Soups and broths and preparations therefor; homogenized composite food preparations (excluding preparations for infant use, put up for retail sale)
21.05	Ice cream and other edible ice, whether or not containing cocoa
2106.001	Mauby syrup

<i>Heading No.</i>	<i>Description of Goods</i>
2106.002	Other flavoured or coloured sugar syrups
2106.006	Ice cream powders
2106.007	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.009	Other food preparations not elsewhere specified or included
2201.101	Mineral waters
2201.102	Aerated waters
2202.101	Aerated beverages
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10	Dog or cat food, put up for retail sale
2309.901	Mixed bird seed
2309.902	Other foods for pets
2501.001	Table salt in retail packages of not more than 2.5 kg
2712.10	Petroleum jelly
33.03	Perfumes and toilet waters
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations
33.05	Preparations for use on the hair
3306.101	Toothpastes
Ex 33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere

<i>Heading No.</i>	<i>Description of Goods</i>
	specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
Ex 34.01	Soap, organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding: felt and non-wovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 3401 (excluding organic surface-active agents, not put up for retail sale)
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404.00
34.06	Candles, tapers and the like
36.05	Matches, other than pyrotechnic articles of heading No. 36.04
3808.10	Insecticides:

<i>Heading No.</i>	<i>Description of Goods</i>
3808.102	Mosquito coils
3808.103	Other, put up in forms or packings for retail sale or as preparations or articles
3808.40	Disinfectants:
3808.401	Put up in forms or packings for retail sale or as preparations or articles
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles
3917.301	Garden hose, of plastics
3924.101	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.901	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.902	Flower pots, of plastics
4016.991	Rubber bands
4202.101	Suitcases, travelling bags, and briefcases, of leather
4202.102	Suitcases, of other materials
4202.103	Travelling bags and briefcases, of other materials
4202.20	Handbags, whether or not with shoulder strap, including those without handle:
4202.201	Of leather
4202.209	Of other materials
4202.301	Purses, spectacle cases and wallets, of leather
4202.302	Purses, spectacle cases and wallets, of other materials

<i>Heading No.</i>	<i>Description of Goods</i>
4415.20	Pallets, box pallets and other load boards
4419.00	Tableware and kitchen-ware, of wood
Ex 44.20	Caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
4421.10	Clothes hangers
4421.909	Other articles of wood
4601.20	Mats, matting and screens of vegetable materials
4601.901	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46:01; articles of loofah
48.17	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper board, containing an assortment of paper stationery
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10	Toilet paper

<i>Heading No.</i>	<i>Description of Goods</i>
4818.20	Handkerchiefs, cleansing or facial tissues and towels
4818.302	Serviettes
4818.50	Articles of apparel and clothing accessories
4818.90	Other articles
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
Ex 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard
4907.003	Cheque forms
4907.009	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
49.09	Printed or illustrated post cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.00	Calendars of any kind, printed, including calendar blocks

<i>Heading No.</i>	<i>Description of Goods</i>
4911.009	Other printed matter
5608.102	Net shopping bags
5608.902	Net shopping bags
57.01	Carpets and other textile floor coverings, knotted, whether or not made up:
57.02	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up
5705.00	Other carpets and other textile coverings, whether or not made up
6101.00	Men's or boys' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
6102.00	Women's or girls' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted

<i>Heading No.</i>	<i>Description of Goods</i>
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted
61.05	Men's or boys' shirts, knitted or crocheted
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
61.07	Men's or boys' under-pants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.09	T-shirts, singlets and other vests, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.11	Babies' garments and clothing accessories, knitted or crocheted
61.12	Track suits, ski suits and swim wear, knitted or crocheted
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00
6114.00	Other garments, knitted or crocheted
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and

<i>Heading No.</i>	<i>Description of Goods</i>
	footwear without applied soles, knitted or crocheted
61.16	Gloves, mittens and mitts, knitted or crocheted
Ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted clothing accessories
62.01	Men's or boys' over-coats, car-coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' over coats, car coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear)
62.05	Men's or boys' shirts
62.06	Women's or girls' blouses, shirts and shirt blouses
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles

<i>Heading No.</i>	<i>Description of Goods</i>
62.09	Babies' garments and clothing accessories
6210.00	Garments, made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00
62.11	Track suits, ski suits and swim wear; other garments
6212.10	Brassieres
6212.20	Girdles and panty-girdles
6213.00	Handkerchiefs
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like
6215.00	Ties, bow ties and cravats
Ex 62.16	Gloves, mittens and mitts (excluding industrial gloves)
Ex 62.17	Other made up clothing accessories
63.02	Bed linen, table linen, toilet linen and kitchen linen
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
63.04	Other furnishing articles, excluding those of heading No. 94.04
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths
6307.902	Dress patterns, of other textile materials
6307.903	Flags, pennants and banners
6307.904	Pin cushions
6307.909	Other made up textile articles
6309.00	Worn clothing and other worn articles
6401.10	Footwear incorporating a protective metal toe-cap

<i>Heading No.</i>	<i>Description of Goods</i>
6401.901	Waterproof boots (Wellingtons)
6403.40	Other footwear, incorporating a protective metal toe-cap
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00 whether or not lined or trimmed
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
Ex 65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed
65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like
6701.001	Fans
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit
6802.001	Articles
6803.001	Troughs, reservoirs, basins and sinks
6809.009	Other articles of plaster or of compositions based on plaster
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural

<i>Heading No.</i>	<i>Description of Goods</i>
	and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs
6913.00	Statuettes and other ornamental ceramic articles
6914.00	Other ceramic articles
7016.109	Other glass cubes and other glass smallwares
7018.909	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.101	Stoves and ranges
7321.102	Cookers
7321.103	Barbecues
7323.102	Pot scourers and scouring or polishing pads
7323.901	Baking pans
7323.902	Buckets
7323.903	Dustbins
7323.904	Funnels
7323.905	Watering-cans
7323.906	Clothes hangers
7323.907	Letter boxes
7615.101	Saucepans
7615.102	Baking, stew and frying pans
8212.201	Safety razor blades
8310.00	Sign-plates, name-plates, address-plates, and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05

<i>Heading No.</i>	<i>Description of Goods</i>
Ex 8414.51	Table, floor, wall or window fan, with a self-contained electric motor of an output not exceeding 125W:
Ex 84.15	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)
Ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No. 84.15 (excluding other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture and parts)
8419.101	Solar water heaters, for domestic use
8419.102	Other solar water heaters
8419.103	Other water heaters, for domestic use
8419.109	Other water heaters, non-electric
8421.121	Clothes-dryers, for domestic use
85.06	Primary cells and primary batteries
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)
8509.801	Blenders
8516.101	Electric instantaneous or storage water heaters
8516.601	Stoves and cookers

<i>Heading No.</i>	<i>Description of Goods</i>
8519.20	Other record-players
8519.30	Turntables (record-decks)
8519.91	Cassette-type
8519.99	Other sound reproducing apparatus
8520.31	Cassette-type
8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus
8524.10	Gramophone records
8524.20	Magnetic tapes
85.27	Reception apparatus for radio- telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
85.28	Television receivers (including video monitors and video pro- jectors), whether or not combined, in the same housing, with radio- broadcast receivers or sound or video recording or reproducing apparatus
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.31	Fluorescent, hot cathode
8539.39	Other discharge lamps
9206.001	Steelband instruments
9401.30	Swivel seats with variable height adjustment
9401.50	Seats of cane, osier, bamboo or similar materials
9401.60	Other seats, with wooden frames
9401.70	Other seats, with metal frames
9401.80	Other seats

<i>Heading No.</i>	<i>Description of Goods</i>
9401.90	Parts of seats
9403.209	Other metal furniture
9403.40	Wooden furniture of a kind used in the kitchen
9403.50	Wooden furniture of a kind used in the bedroom
9403.609	Other wooden furniture
9403.709	Other furniture, of plastics
9403.809	Other furniture, of other materials
9403.90	Parts of other furniture
9404.10	Mattress supports
9404.20	Mattresses
9404.90	Other articles of bedding and similar furnishings
9504.40	Playing cards
9504.901	Draught and chess boards
9505.101	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes and other moulded or carved articles, not elsewhere specified or included,

<i>Heading No.</i>	<i>Description of Goods</i>
	worked, unhardened gelatin, (except gelatin of heading No. 3503.00) and articles of unhardened gelatin
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles
9603.002	Other brooms and mops for sweeping roads and floors
9603.003	Tooth brushes
9603.004	Scrubbing brushes
9603.005	Feather dusters
9608.10	Ball point pens
9611.001	Rubber stamps
9613.001	Pocket lighters, gas fuelled, non- refillable
9615.10	Combs, hair-slides and the like
9615.901	Hairpins".

(2) The Customs Regulations are amended in regulation 48—

(a) by renumbering regulation 48 as regulation 48(1); and

(b) by inserting after subregulation (1) the following subregulation:

“ (2) The fee for passing the declaration shall be—

	\$	c.
(a) on C.I.F. value of \$10,000 and under	50.00	
(b) on C.I.F. value of over \$10,000	100.00.”.	

PART XXIV

EXCISE (GENERAL PROVISIONS)

Chap. 78:50
amended

26. The Excise (General Provisions) Act is amended by inserting after section 37, the following section:

“Certificate
books

37A. (1) The certificate referred to in section 37(1) is contained in a certificate book which may be obtained from the Comptroller on payment of the fee referred to in subsection (2).

(2) The fee for a certificate book is—

- (a) fifty dollars for a book containing fifty certificates; and
- (b) one hundred dollars for a book containing one hundred certificates.”

PART XXV

BILLS OF SALE

Chap. 82:32
amended

27. The Bills of Sale Act is amended—

(a) in clause 1 of the Third Schedule—

- (i) by deleting the words “\$3.00” and substituting the words “\$20.00”;
- (ii) by deleting the words “\$5.00” and substituting the words “\$40.00”;
- (iii) by deleting the words “\$10.00” and substituting the words “\$60.00”;

(b) in clause 2 of the Third Schedule—

- (i) by deleting the words “\$3.00” and substituting the words “\$20.00”;
- (ii) by deleting the words “\$5.00” and substituting the words “\$40.00”.

PART XXVI

REGISTRATION OF BUSINESS NAMES

28. The Registration of Business Names Rules are amended by substituting for rule 9 the following: Chap. 82:85
amended

^aFees

9. The fees to be paid to the Registrar under the Act are—

- (a) on a Statement of Particulars required by section 5 of the Act, the sum of two hundred dollars;
- (b) on any Statement of Particulars required by the Schedule to the Act when such particulars are not furnished with the Statement of Particulars required by section 5 of the Act, the sum of twenty dollars;
- (c) on a statement of any change within the meaning of section 8 of the Act, the sum of forty dollars;
- (d) for inspecting, under the provisions of section 18 of the Act, the documents filed by the Registrar, the sum of twenty dollars;
- (e) on the application of any person requiring under section 18 of the Act a certificate of registration of any firm, individual or corporation or a certified copy of or extract from any registered statement—

	\$ c.
(i) certificate of registration ...	20.00
(ii) certified copy or extract ...	20.00;
(f) on appeal to the Minister from a decision of the Registrar the sum of two hundred dollars;	
(g) for approval of a name the sum of ten dollars,	

and such fees as are payable under paragraphs (a), (b) and (c) shall cover the issue of one certificate of the registration of the statement.”.

PART XXVII

COPYRIGHT

Chap. 82:80
amended

29. The Copyright Act is amended by inserting after section 3 the following section:

“Application
for registra-
tion of
copyright

3A. Where a person applies for copyright in relation to any of the categories of works outlined in Part II, he shall pay a fee of one hundred dollars to the Registrar General.”.

PART XXVIII

TRADE MARKS

Chap. 82:81
amended

30. The First Schedule to the Trade Marks Rules is amended—

- (a) in item 21 by deleting the words “\$4.00” and substituting the words “\$20.00”;
- (b) in item 22 by deleting the words “\$2.00” and substituting the words “\$5.00”; and
- (c) in item 23 by deleting the words “\$20.00” and substituting the words “\$50.00”.

PART XXIX

PATENTS AND DESIGNS

31. The Second Schedule to the Patents Rules is deleted and substituted as follows: Chap. 82:83
amended

"SECOND SCHEDULE

FEES

	(Rule 5)
	\$ c.
<i>Patents</i>	
On application for a patent or extension thereof—	
Foreign 	2,000.00
Local 	500.00
On application for provisional protection ...	200.00
On registration for provisional protection ...	200.00
On registration for every disclaimer, amendment, etc., as in section 7 	200.00
On registration for every assignment, charge, etc., under section 5(2)—	
Foreign 	200.00
Local 	60.00
On application to correct any clerical error under section 46 	200.00
On inspection of any specification 	40.00
<i>Designs</i>	
On application for registration of every design ...	200.00
On registration of every assignment, charge or transmission of a design 	200.00
An amendment of application under section 46(1)	40.00
On application to correct any clerical error under section 46 	40.00
<i>General</i>	
On every search or inspection of any of the registers 	20.00
Certifying the correctness of any document ...	50.00
On publication in the <i>Gazette</i> of any application, declaration, disclaimer or other matter to be published 	50.00".

PART XXX

LIQUOR LICENCES

Chap. 84:10
amended

32. The Liquor Licences Act is amended—

- (a) in section 18(3) by deleting the words “one hundred” and substituting the words “one hundred and fifty”;
- (b) in section 35(9) by deleting the words “42.9 per cent” and substituting the words “40 per cent”;
- (c) in section 51—
 - (i) in subsection (1) by inserting after the word “request” the words “and on payment of the fee referred to in subsection (1A)”;
 - and
 - (ii) by inserting after subsection (1), the following subsection:
 - “ (1A) The fee for a certificate book is—
 - (a) fifty dollars for a book containing fifty certificates; and
 - (b) one hundred dollars for a book containing one hundred certificates.”; and
- (d) in section 52—
 - (i) in subsection (1) by inserting after the word “application” the words “, accompanied by the fee referred to in subsection (1A)”;
 - and
 - (ii) by inserting after subsection (1) the following subsection:
 - “ (1A) The fee for a stock book is ten dollars.”.

PART XXXI

ADMINISTRATION OF ESTATES

33. The Administration of Estates Ordinance is amended in section 13 by deleting the words "twenty-four cents" and substituting the words "twenty-five dollars".

Ch. 8 No. 1
amended

PART XXXII

COMPANIES

34. The Companies Ordinance is amended by substituting for the Ninth Schedule the following:

Ch. 31 No. 1
amended

"NINTH SCHEDULE

TABLE OF FEES TO BE PAID TO THE REGISTRAR

	\$	c.
<i>I. By a Company having a Share Capital</i>		
For registration of a company whose nominal share capital does not exceed \$50,000.00	300.00	
For registration of a company whose nominal share capital exceeds \$50,000.00	300.00	
		(plus 10.00 for every 10,000 or part thereof in excess of 50,000)
For every increase of \$10,000.00 or part thereof, in the nominal share capital subsequent to first registration ...		10.00
		(for every 10,000)
For registration under Part III of the Ordinance any charge created by a company of particulars of a series of debentures where the amount of the charge or the amount secured by the whole series—		
exceeds \$10,000.00	200.00	
does not exceed \$10,000.00	100.00	

	\$	c.
For registration of any document by this Ordinance required or authorised to be registered, or required to be delivered, sent or forwarded to the Registrar other than the memorandum or the abstract required to be delivered to the Registrar by a Receiver or Manager or the statement required to be sent to the Registrar by the Liquidator	40.00	
For making a record of any fact by the Ordinance required or authorised to be recorded by the Registrar	40.00	
<i>II. By a Company not having a Share Capital</i>		
For registration of a company incorporated with the licence of the President under section 20 of the Ordinance	400.00	
For registration of any other company under this Part of the Schedule	300.00	
For registration under Part III of the Ordinance any charge created by a company or particulars of a series of debentures where the amount of the charge or the amount secured by the whole series--		
exceeds \$10,000.00	200.00	
does not exceed \$10,000.00	100.00	
For registration of any document by the Ordinance required or authorised to be registered, or required to be delivered, sent or forwarded to the Registrar, other than the memorandum or the abstract required to be delivered to the Registrar by a Receiver or Manager or the statement required to be sent to the Registrar by the Liquidator	40.00	
For making a record of any fact by the Ordinance required or authorised to be recorded by the Registrar	40.00	

	\$	c.
<i>III. By a Company to which Part X of the Ordinance applies</i>		
For registration of a certified copy of a Charter, Statutes or Memorandum and Articles required to be delivered to the Registrar under Part X	2,000.00	
For registration of any other document required to be delivered to the Registrar under Part X	40.00	
<i>IV. General</i>		
For inspecting the file of documents kept by the Registrar in respect of each company	20.00	
Copy of any document per page or part thereof	5.00	
Any certificate of the Registrar	20.00	
Liquidators Statement of Account ...	40.00	
Receivers abstract of payments and receipts	40.00	
To obtain prior approval for a name ...	10.00	
Application to remove a company pursuant to section 275	40.00	
Certificate of Registration of a mortgage or charge	40.00	
Registration of amended copies of all documents required to be filed or delivered to the Registrar	20.00."	

PART XXXIII

MISCELLANEOUS TAXES

Chap. 77:01
amended

35. The Miscellaneous Taxes Act is amended—

(a) with effect from 1st January, 1993—

- (i) in section 23(b) by deleting the words “Airports Authority” and substituting the words “Director of Civil Aviation”;
- (ii) in section 24(2) by deleting the words “fifty dollars” and substituting the words “seventy-five dollars”;

(b) in section 35, by inserting after subsection

(3) the following subsections:

“ (4) Where a person imports goods under section 40 of the Customs Act or imports goods for manufacturing in bond under regulations 193 to 210 inclusive of the Customs Regulations, import surcharge shall not be charged under this Part on the entry of the goods imported.

(5) Where a person imports raw material inputs to be used in a local manufacturing industry, import surcharge shall not be charged under this Part on the entry of those inputs where the tax authority is satisfied that the inputs are not produced or manufactured locally in the form and quantities required by the importer.

(6) In this section, “raw material inputs” includes intermediate goods, packaging materials and other inputs used in the manufacture of goods.”;

(c) by inserting after section 35, the following section:

“Reduction of
import
surcharge

36. (1) Notwithstanding section 35 and the Seventh Schedule, the rates of import surcharge shall be reduced as of 1st January, 1993, from—

- (a) 55 per cent and 50 per cent to 25 per cent;
- (b) 45 per cent and 35 per cent to 15 per cent; and

(c) 25 per cent, 20 per cent and 15 per cent to 10 per cent.

Eighth
Schedule

(2) Notwithstanding section 35, the Seventh Schedule and subsection (1), with effect from 1st January, 1993, import surcharge on the items set out in the second column of the Eighth Schedule shall be fixed at the rates set out in the third column thereof.”;

(d) by inserting after Part VI, the following Part:

“PART VII

DIPLOMATIC MAIL SERVICE CHARGE

Diplomatic
mail service
charge

37. (1) A service charge to be known as the diplomatic mail service charge shall, with respect to documents sent to an overseas mission by diplomatic pouch, be collected by that overseas mission as follows:

- (a) in the case of a passport, U.S. \$20.00;
- (b) in the case of a birth, marriage or other certificate, U.S. \$2.00.

(2) In this section, “overseas mission” means an Embassy, High Commission or Consulate of Trinidad and Tobago.”;

(e) in the Seventh Schedule by deleting the following items:

		%
“0713.004	Split peas (Yellow)	0
Ex 20.09	Fruit juices, natural/fresh, re-constituted or in concentrate form	45
Ex 2009.101	Fruit juices (orange and grapefruit) concentrated	50

		%
Ex 33.02	Synthetic perfume and flavour material and concentrate	35
Ex 33.05	Other hair care products	35
4005.001	Sheets for tyre repair	25
Ex 4005.009	Other compounded rubber, unvulcanized for retreading vehicle tyres and other tyre repairs	25
Ex 4006.10	Camel-back strips for retreading rubber tyres	25
Ex 4007.00	Vulcanized rubber thread and cord for retreading vehicle tyres and other tyre repairs	25
Ex 40.11	New pneumatic tyres for motor cars, station wagons, racing cars, buses and lorries and other pneumatic tyres	50
Ex 40.12	Retreaded or used pneumatic tyres of rubber and tyre flaps	50
Ex 48.02	Uncoated paper and paper board of a kind used for printing and writing or other graphic purposes	35
Ex 4819.50	Other packaging containers	35
Ex 73.06	Welded tubes and pipes less than 150 mm	50
Ex 7311.00	Containers for compressed or liquified gas of iron or steel	50";

(f) by inserting after the Seventh Schedule, the following Schedule:

"EIGHTH SCHEDULE

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	[Section 36(2)] <i>Import Surcharge %</i>
Ex 0713.004	Split peas (Yellow)	15
Ex 2005.40	Canned pigeon peas	15
Ex 20.09	Fruit juices, natural/ fresh, re-constituted or in concentrate form, except pineapple and black currant	0
2009.101	Fruit juices, concentrate (orange)	0
2009.201	Fruit juices, concentrate (grapefruit)	0
Ex 2106.009	Concentrates (Dixi cola, etc.)	0
Ex 33.02	Synthetic perfume and flavour material and concentrate, except orange and black currant extract	0
Ex 33.05	Other hair care products excluding shampoos for animal use	0
3401.111	Medicated soap	0
Ex 34.02	Dish washing liquid	15
Ex 39.23	Plastic crates for soft drink bottles of 1 litre or over	0
4005.001	Sheets for tyre repair	15
Ex 4005.009	Other compounded rubber unvulcanized for retreading vehicle tyres and other tyre repair	15

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
4006.10	Camel-back strips for retreading rubber tyres	15
4007.00	Vulcanized rubber thread and cord	15
Ex 4011.10	New pneumatic tyres for cars of the following sizes: 590 x 23 155 x 12 155 x 13 165 x 13 185 x 14 205/60 x 13 225/60 x 14 175/70 x 13 185/70 x 13 195/70 x 14 205/70 x 14 225/70 x 15	25
Ex 4011.20	New pneumatic tyres for vans and light trucks for the following sizes: 600 x 14 600 x 16 RK3 650 x 16 RTM 700 x 15 700 x 16 Highway 750 x 14 750 x 16 Highway 750 x 16 RTM 750 x 16 TR9 825 x 16 Highway	25
Ex 4011.20	New pneumatic tyres for heavy trucks and buses for the following sizes: 825 x 20—14 ply 900 x 20—14 ply	15

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
	100 x 20 Highway— 16 ply	
	1000 x 20 TM80— 16 ply	
	1100 x 20 Rem.— 16 ply	
	1100 x 20 Highway— 16 ply	
	1100 x 20 TM80— 16 ply	
Ex 40.12	Retreaded or used pneumatic tyres or rubber flaps except tyres that are buffed.	25
Ex 48.02	Uncoated paper and paper board of a kind used for printing and writing or other graphic purposes	0
4819.50	(a) Cardboard containers for packing processed foods, e.g., fried chicken and ice cream	0
	(b) Other packaging containers	15
Ex 64011.90	Rubber boots	0
Ex 64.20 } Ex 64.03 } Ex 64.04 } Ex 64.05 }	Ladies shoes	0
Ex 73.06	Welded tubes and pipes less than 150 mm except metallic tubing	25
Ex 7311.00	LPG and CNG containers	0
Ex 76.10	Ceiling suspension grids	0
8305.20	Staples in strips	15 ⁷ .

PART XXXIV

AUCTIONEERS

36. The Auctioneers Act is amended in section 5(1) by deleting the words "two hundred dollars" and substituting the words "five hundred dollars".

Chap. 84:03
amended

PART XXXV

MONEYLENDERS

Chap. 84:04
amended

37. The Moneylenders' Act is amended in section 3(1) by deleting the words "twenty-five dollars" and substituting the words "one hundred dollars".

PART XXXVI

PAWNBROKERS

Chap. 84:05
amended

38. The Pawnbrokers Act is amended in section 32(1) by deleting the words "one thousand dollars" and substituting the words "two thousand dollars".

PART XXXVII

VALUE ADDED TAX

Act No. 37 of
1989 amended

39. Section 44 of the Value Added Tax Act, 1989 is amended—

- (a) in paragraph (a) by deleting the word "43" and substituting the word "41";
- (b) in paragraph (f) by inserting after the words "on behalf of" the words "The Trinidad and Tobago Bureau of Standards,";
- (c) by deleting the comma at the end of paragraph (f) and substituting a semi-colon;
- (d) by inserting after paragraph (f) the following paragraph:

“(g) goods, free of customs duty under the Fiscal Incentives Act (hereinafter referred to as ‘the Act’) or section 56(3) of the Customs Act, being goods imported by an enterprise classified under section 9 of the Act as a highly capital intensive

Chap. 85:01

Chap. 78:01

enterprise and declared an approved enterprise by an Order under section 10 of the Act, during the period commencing with the date of publication of the Order and terminating on the date on which the benefits granted by the Order cease,"; and

- (e) in the first and second columns of Schedule 4 by inserting after item 14, the following item:

"Excise Duty (Edible Oil) Order, 1988	Repealed in whole."
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PART XXXVIII

REVISED SCALE OF FEES

40. The Revised Scale of Fees is revoked.

G.N. No. 22 of 1963
revoked

PART XXXIX

PESTICIDES AND TOXIC CHEMICALS

41. Section 12(cc) of the Pesticides and Toxic Chemicals Act, 1979 is amended by inserting at the end thereof the words "and for analytical or such other services in relation to pesticides and toxic chemicals".

Act No. 42 of 1979
amended

42. The Pesticides and Toxic Chemicals (Registration and Import Licensing) Regulations, 1987 are amended—

L.N. No. 225 of 1987
amended

- (a) in regulation 4(2), by deleting the words "five hundred" and substituting the words "seven hundred and fifty"; and

(b) in regulation 16(2), by deleting the words "fifty dollars" and substituting the words "one hundred and fifty dollars".

L.N. No. 227 of 1987
amended

43. Regulation 4(2) of the Pesticides (Licensing of Premises) Regulations, 1987 is amended by deleting the words "one hundred" and substituting the words "four hundred".

PART XL

BREWERY

Chap. 87:52
amended

44. Section 2 of The Brewery Act is amended in the definition of "shandy" by deleting the word "less" and substituting the word "more".

PART XLI

COMMENCEMENT

Commence-
ment

45. (1) Subject to this section unless the contrary intention appears, this Act comes into operation on the date of its enactment.

(2) Sections 22, 23 and 39(e) are deemed to have come into effect on 1st January, 1993.

Passed in the House of Representatives this 12th day of March, 1993.

N. COX

Acting Clerk of the House

Passed in the Senate this 16th day of March, 1993.

R. CUMBERBATCH

Acting Clerk of the Senate