

LEGAL NOTICE No. 185

REPUBLIC OF TRINIDAD AND TOBAGO

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

RESOLUTION

WHEREAS it is provided by subsection (1) of section 3 of the Provisional Collection of Taxes Act, Chap. 74:01, that where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an Appropriation or a Supplementary Appropriation Bill, as the case may be, the President may, for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of any tax or the variation of any existing tax and from the date of the publication of such order in the *Gazette*, the tax as imposed or varied shall be payable:

And whereas it is provided by subsection (5) of section 3 of the said Act that an Order varying an existing tax shall cease to have effect if the Order is not confirmed with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order:

And whereas the Provisional Collection of Taxes (No. 2) Order, 1992 as amended by the Provisional Collection of Taxes (No. 2) (Amendment) Order, 1992 was made under section 3 of the Act whereby taxes imposed by the enactments mentioned in the said Order were varied to the extent and in the manner set out therein for the purpose of raising revenue to meet the expenditure specified in the Bill entitled "An Act to provide for the Service of Trinidad and Tobago for the year ending on the 31st day of December, 1993":

And whereas it is expedient to confirm the said Order:

Be it Resolved:

That the Provisional Collection of Taxes (No. 2) Order, 1992, be confirmed subject to the following modifications:

1. Clause 2 is amended by deleting paragraphs (a) and (b) and substituting the following paragraphs:

(a) for citizens of Commonwealth countries—

(i) Application for Certificate ...	\$100.00	To Comptroller of Accounts
(ii) Where application is granted A		To Comptroller of Accounts
	further \$800.00	

- (b) for citizens of non-Commonwealth countries—
- | | | |
|---|------------|----------------------------|
| (i) Application for Certificate ... | \$100.00 | To Comptroller of Accounts |
| (ii) Where application is granted A further | \$900.00". | To Comptroller of Accounts |

Clause 4(b)

LN. 180/1992

2. Clause 4(b) is amended—

- (a) under the heading "Chemistry" by deleting the sixth item and substituting the following item:

"Erased
numbers
restoration—other... \$100.00";

- (b) under the heading "Document Examination"—

- (i) by deleting the fourth item and substituting the following item:

"Decipherment
of erasures/
obliterations ... \$100.00—
\$200.00 ... do."; and

- (ii) by inserting after the sixth item the following item:

"Identification
of handwriting/
handprinting ... \$100.00—
\$200.00 ... do.".

3. Clause 5 is amended by renumbering it as clause 5(2) and inserting immediately after clause 4 the following subclause:

- " 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;".

4. Clause 8 is amended by deleting item (iii) and substituting the following item:

- "(iii) For the duration of work
permits ... \$450.00 per
month subject
to a minimum
of \$1,350.00".

5. Clause 12 is amended—

- (a) by deleting the words "30:10" in the marginal note and substituting the words "30:01"; and

- (b) by deleting the word “(f)” in both places where it occurs and substituting the word “(j)”.

6. Clause 13(a) is amended—

- (a) by deleting subparagraph (i) and substituting as follows:

“(i) by deleting in the first clause the words ‘12.00’ and ‘4.80’ in relation to the last item in the clause and substituting the words ‘150.00’ and ‘25.00’ respectively”; and

- (b) in subparagraph (iii) by inserting immediately after the thirteenth clause the following clause:

“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”.

7. The Order is amended by revoking clause 14 and substituting the following clause:

“Chap. 44:01
amended

14. The Births and Deaths Registration Act is amended in the Second Schedule—

- (a) by deleting the words “\$100 per child” and “\$150.00 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 Superintendant 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.”.

8. Clause 15(a) is amended—

- (a) by renumbering section 8 as section 8(1);
- (b) by adding immediately after section 8(1) as renumbered the following subsections:

“ (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.”; and

(c) by deleting paragraph (h) and substituting the following paragraph:

“(h) in section 35 by adding the following fee:

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

9. The Order is amended by revoking clause 16 and substituting the following clause:

“Chap. 45:02
amended

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

“Appli-
cation
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”.

10. The Order is amended by revoking clause 17 and substituting the following clause:

“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-Saba of Trinidad and Tobago;
 - (ii) the Kabir Panthi 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”.

11. Clause 19 is amended by deleting subclause (1) and substituting the following subclause:

“ (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”.

12. Clause 20 is amended in item 8 of the Schedule by deleting the word “1%” in both places where it occurs and substituting the word “0.1%” respectively.

13. Clause 22 is amended—

(a) in paragraph (b)(ii) by deleting subsection (7) and substituting the following subsection:

“ (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 together with any other interest paid on a loan or overdraft wholly and exclusively used in respect of the property up to a maximum of twenty-four thousand dollars.”;

(b) in paragraph (c) by adding after subsection (3) the following subsections:

“ (3A) In computing the amount to be allowed under subsection (1)(b) in respect of a private motor car purchased prior to 1st January, 1993, the value of which after depreciation exceeds one hundred thousand dollars, that value shall be deemed to be one hundred thousand dollars as at that date.

(3B) In respect of car rental companies depreciation shall be claimed on the actual cost of the motor vehicle used in the business.”;

(c) in paragraph (d) by deleting subsections 14(1B) and 14(1C) and substituting the following subsections—

“ (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.”.

14. Clause 23(a) is amended in section 3A(2) by deleting paragraph (b) and substituting as follows:

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

15. Clause 25 is revoked.

16. Clause 26(1) is amended in Part IVA by renumbering sections 56A to 56F inclusive as sections 56B to 56G respectively.

17. Clause 33 is amended by deleting paragraph (a) and substituting as follows:

“(a) in section 18(3) by deleting the words “one hundred” and substituting the words “one hundred and fifty”;”.

18. Clause 36 is amended—

(a) by deleting paragraph (a) and substituting the following:

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

(i) section 23(b) is amended by deleting the words “Airports Authority” and substituting the words “Director of Civil Aviation”;

(ii) section 24(2) is amended by deleting the words “fifty dollars” and substituting the words “seventy-five dollars”;”;

(b) by deleting paragraph (b) and substituting the following paragraph:

“(b) in section 35, by inserting after subsection (3) the following subsection:

“ (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.”;

(c) in paragraph (d) by deleting section 37(2) and substituting as follows:

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

(d) in paragraph (f) under the column titled “Customs H.S. Tariff Heading Number”, by deleting the Tariff Number “Ex 64.20” and substituting the Tariff Number “Ex 64.02”.

19. Clause 41 is repealed.

20. Clause 45 is amended by deleting the words “Regulation 3” and substituting the words “Regulation 4(2)”.

Passed in the House of Representatives this 10th day of December, 1992.

N. COX
Acting Clerk of the House