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Fifth Session Third Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 6 of 1991**

[L.S.]

AN ACT to provide for the imposition or variation of certain  
taxes and duties, for the incorporation of the amend-  
ments made by the Provisional Collection of Taxes  
Order, 1990, and for related and other matters.

*[Assented to 30th April, 1991]*

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

1. This Act may be cited as the Finance Act, 1991.

Short title

## PART I

## AIRPORTS AUTHORITY OF TRINIDAD AND TOBAGO

Chap. 49:02

2. In this Part the Airports Authority of Trinidad and Tobago Act is referred to as the Act.

Retention of  
taxes

Chap. 77:01

3. Notwithstanding that an Order has not been made under section 15(f) of the Act, the Airports Authority of Trinidad and Tobago, in its capacity as a Tax Authority under the Miscellaneous Taxes Act, is allowed to retain—

(a) the sum of 8.7 million dollars for the year commencing 1st January, 1990; and

(b) the sum of 7.472 million dollars for the year commencing 1st January, 1991,

and sums not exceeding those respective amounts that have been so retained for those years are deemed to have been validly retained and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such retention.

## PART II

## BREWERY

Chap. 87:52

4. In this Part the Brewery Act is referred to as the Act.

Section 4  
amended

5. Section 4 of the Act is repealed and the following section is substituted:

“Unit of  
material

4. Nineteen kilograms weight of malt or corn of any description, or 14.5 kilograms weight of prepared grist, or 12.7 kilograms weight of sugar, shall be a unit of material; and the expression “unit of material” includes its equivalents or any such quantities of malt, corn, prepared grist, and sugar, or any two or more of those materials, as by relation to such equivalents shall be equal to such unit of material.”.

6. Section 26 of the Act is amended by deleting the words "which shall" and substituting the following words:  
"where—

(a) that beer; or

(b) any beverage in the manufacture of which that beer has been used,

is".

### PART III

#### CORPORATION TAX

7. The Corporation Tax Act is amended in the Table to section 19 by inserting after the item relating to section 16 the following item:

"Section 21 (Donations to charity, etc.)".

### PART IV

#### CUSTOMS

8. In this Part the Customs Act is referred to as the Act.

9. After section 8 of the Act the following section is inserted:

"Suspension of  
Common  
External Tariff

8A. (1) The Minister may from time to time by Order subject to such conditions as he may prescribe suspend the Common External Tariff set out in the First Schedule for the period stated in the Order in relation to one or more types of goods, in accordance with any Agreement by Member States of the Common Market.

(2) Where an Order is in force under subsection (1), the President may by Order impose customs duty in relation to one or more types of goods to which the first-mentioned Order relates up to a maximum of the rate of duty specified for those goods in the Common External Tariff and for a period not exceeding the period stated in the first-mentioned Order."

Section 23  
amended

**10.** Section 23 of the Act is amended—

- (a) by repealing subsection (1) and substituting the following subsection:

“ (1) Where goods are imported and, under any written law, they are required to be entered for the purposes of this Act, the value of the goods shall be determined in accordance with the Sixth Schedule.”;

- (b) by repealing subsection (2); and

- (c) by repealing subsection (3) and substituting the following subsection:

“ (3) In determining the value of goods as referred to in subsection (1), where it is necessary to determine an equivalent in Trinidad and Tobago currency, the rate of exchange to be used in any period shall be that notified to the Comptroller by the Central Bank.”.

Section 24  
substituted

**11.** Section 24 of the Act is repealed and the following section is substituted:

“Duty payable on  
classification

24. Where any article can reasonably be classified under two or more names, headings, or descriptions in the Tariff, the classification shall be determined in accordance with the Rules for the Interpretation of the Tariff set out in the First Schedule.”.

Section 56  
amended

**12.** Section 56 of the Act is amended by repealing subsection (5) and substituting the following subsections:

“ (5) This section applies to the classes of goods specified in the Third Schedule, other than Part B of that Schedule.

(6) Notwithstanding subsection (5), goods listed in Part B of the Third Schedule may be regarded as being in Part A of that Schedule if the Minister has been informed by the Minister with responsibility for international trade that Member States of the Common Market have agreed to a suspension of the Common External Tariff in relation to one or more types of goods.

(7) Subsections (5) and (6) and Part B of the Third Schedule are deemed to have come into operation on 1st March, 1991.”.

13. The Table of Contents under the heading “SCHEDULES”, after section 267, is amended— Table amended

- (a) by inserting before the words “List of Conditional Duty Exemptions for approved industries.” the subheading “PART A”, and
- (b) by inserting after the words “List of Conditional Duty Exemptions for approved industries.” the following:

“PART B

List of Commodities that are Ineligible for  
Conditional Duty Exemptions.”.

14. (1) The First Schedule to the Sixth Schedule to the Act are repealed and the corresponding Schedules set out in the Provisional Collection of Taxes Order, 1990, with the modifications set out in the Table to this section, are substituted. First to Sixth  
Schedules  
substituted

(2) The Provisional Collection of Taxes Order, 1990 is deemed to have had effect as if the modifications made in the Table to this section, other than the insertion of the provisions relating to Flat Rate Duty, had been made to the First and Third Schedules to the Act as set out in that Order.

TABLE

First Schedule	Chapter 1 —Opposite Tariff Heading No. 0101.199, delete “45” and substitute “10”. <span style="float: right;">First Schedule</span>
	Chapter 3 —Opposite Tariff Heading Nos. 0305.591 and 0305.601, in each case, delete “45” and substitute “Free”.
	Chapter 37—Opposite Tariff Heading Nos. 3706.10 and 3706.90, in each case, delete “10” and substitute “\$3.00 per 100 metres”.
	Chapter 78—Opposite Tariff Heading No. 7802.00, delete “30” and substitute “Free”.

After Section XXII, insert the following:

**"FLAT RATE DUTY**

1. The foregoing rates of duty shall have effect, so however that in case of goods of small value of a non-commercial character, either contained in passengers' baggage or imported by air, sea or parcel post, a flat rate duty of thirty per cent shall be charged in lieu of such rates of duty if—

- (a) the total value of the goods does not exceed four hundred and twenty-five dollars; and
- (b) the goods consist of items which fall under at least three different Tariff Headings.

2. The flat rate duty does not apply to—

- (a) goods imported by members of the crews of ships or aircraft; or
- (b) wines and vermouths described under Tariff Headings Nos. 22.04 and 22.0500, spirits and spirituous beverages described under Tariff Heading No. 22.08, tobacco products described under Tariff Headings Nos. 24.01, 24.02 and 24.03, articles of jewellery described under Tariff Heading No. 71.13 and imitation jewellery described under Tariff Heading No. 71.1700.

3. In determining whether the total value of goods exceeds four hundred and twenty-five dollars there shall be excluded therefrom—

- (a) the value of goods specified in paragraph 2(b);
- (b) the value of goods in travellers' baggage which are exempt from duty; and
- (c) goods which are duty free under this Schedule.

4. Where two or more consignments of goods by the same consignor to the same consignee arrive at the same time and the total value of the goods—

- (a) does not exceed four hundred and twenty-five dollars, the flat rate duty shall apply in respect thereof as if the consignments were a single consignment;

- (b) exceeds four hundred and twenty-five dollars, the flat rate duty shall not apply in respect of any of the goods.”.

Third Schedule Part B —Delete the items with the Tariff Heading No. 7802.00.

## PART V

### EXCISE (GENERAL PROVISIONS)

15. (1) In this section the Resolution passed on 18th May, 1956 in accordance with the Excise (General Provisions) Act by which an excise duty is imposed on spirits distilled in Trinidad and Tobago for use in the manufacture, as set out in the Resolution, of flavouring essences, extracts and concentrates set out in the Resolution is referred to as the Resolution. G.N. No. 71 of  
1956 amended  
Chap. 78:50

(2) The Resolution is amended by deleting the words “two dollars and fifty cents on every gallon of the strength of proof as ascertained by Sikes’s hydrometer, and so in proportion for any part of a gallon and for any greater or less strength” (the meaning of which words was amended by the Provisional Collection of Taxes Order, 1982) and substituting the words “one dollar and twenty-three cents on every litre of alcohol as ascertained by the designated hydrometer, and so in proportion for any part of a litre of alcohol”.

16. (1) In this section the Resolution passed on 28th November, 1967 in accordance with the Excise (General Provisions) Act by which an excise duty is imposed on Blended Whiskey manufactured in Trinidad and Tobago is referred to as the Resolution. G.N. No. 142 of  
1967 amended

(2) The Resolution is amended—

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

“(a) there shall be imposed in respect of Blended Whiskey manufactured in Trinidad and Tobago excise duty calculated according to its alcoholic strength at the rate specified in the Excise Duty (Alcoholic Beverages) Orders made from time to time under section 13(2);” and

(b) by deleting the definition of “proof”.

## PART VI

## HEALTH SURCHARGE

Act No. 14 of  
1987 amended

17. The Finance Act, 1987 is amended in section 3 by repealing subsection (2) and substituting the following subsection:

- “ (2) Subsection (1) does not apply to individuals who—  
    (a) have not attained the age of 16 years;  
    or  
    (b) have attained the age of 60 years.”.

## PART VII

## INCOME TAX

Chap. 75:01

18. In this Part the Income Tax Act is referred to as the Act.

Section 8  
amended

19. Section 8 of the Act is amended—

(a) in subsection (1)—

(i) by inserting after paragraph (1) the following paragraph:

“(1a) interest payable on bonds, known as restoration bonds, that are issued by the Industrial Development Corporation for the purposes of financing a business restoration facility;”;

(ii) by deleting the full-stop at the end of paragraph (n) and substituting a semi-colon; and

(iii) by inserting after paragraph (n) the following paragraphs:

“(o) pensions payable under the National Insurance Act;

(p) interest payable to resident individuals who have attained the age of sixty years on savings or other accounts with—

Chap. 32:01



(i) banks or other financial institutions; or

(ii) any person carrying on a trade or business who, in the ordinary course of the trade or business, receives and retains money in such circumstances that interest becomes payable,

except where the account is held on behalf of, or jointly with, a person who has not attained the age of sixty years;

(g) interest accrued on deposits in a savings account that is referred to in section 8A as an SAF-T account.”; and

(b) in subsection (3), by inserting after the definition of “Government Pension Act” the following definition:

“ ‘Industrial Development Corporation’ means the Industrial Development Corporation established in accordance with the Industrial Development Corporation Act;”.

Chap. 85:50

20. After section 8 of the Act, the following section is inserted:

Section 8A  
inserted

“Savings  
Account Free  
of Tax

8A. (1) For the purposes of this section an account is a Savings Account Free of Tax (in this section referred to as an SAF-T account) if—

(a) the account is held with a bank licensed under the Banking Act, Chap. 79:01 with a credit union registered under the Co-operative Societies Act, or Chap. 81:03 with a financial institution licensed under the Financial Institutions (Non-Banking) Act, 1979;

Act No. 52 of  
1979

(b) the account is not held on behalf of, or jointly with, another person;

(c) the account is not connected to any other account or used as collateral for a loan and, when application was made for the account to be opened, the person applying to hold the account—

(i) did not hold any other SAF-T account;

(ii) had not made an application to hold any other SAF-T account, which application was still capable of resulting in the opening of any other SAF-T account; and

(iii) had furnished, with the application, a written declaration made by him to the effect of subparagraphs (i) and (ii).

(d) withdrawals from the account do not cause the balance of the account to fall below the aggregate of the sums deposited (that is, the aggregate not including interest credited to the account);

(e) the total amount deposited to the account—

(i) during the first year that the account is held, is not more than four thousand dollars;

(ii) during any of the successive years thereafter, is not more than two thousand four hundred dollars,

and not more than a total amount of twelve thousand dollars is deposited to the account during any period of five years; and

(f) the account is maintained in compliance with the requirements of this subsection at least until the expiration of five years from the day on which the account was opened or until the death of the holder, whichever is sooner.

(2) Every bank, credit union, or financial institution with which an SAF-T account is opened shall inform the Central Bank at the end of each year of—

(a) the number of SAF-T accounts opened with it; and

(b) the total amount of deposits made to those accounts.

(3) Where, in respect of an account, a person has not yet satisfied the requirement of subsection (1)(f) but remains capable of satisfying that requirement in the future and has satisfied all of the other requirements of subsection (1), he may be allowed the benefit that would result from that account being an SAF-T account, but if he becomes incapable of satisfying the requirement of subsection (1)(f) he not also loses that benefit but, for each year in which he had been allowed the benefit under this section, he is liable to reassessment of his tax on the basis that he was never entitled to that benefit.”.

21. After section 20 of the Act, the following section Section 21 inserted is inserted:

Donations to charity, etc.

21. An individual to whom section 17 applies who, in a year of income, donates any money to a charitable body, a non-proprietary sporting club or association, or a public institution, or a trustee for any of them pursuant to a covenant made in that year of income under which he is to make a payment which, or a number of payments each of which, is payable during that year of income, shall be entitled to a deduction equal to the amount of the donation.

Section 34A  
amended

**22.** Section 34A of the Act is amended—

- (a) in subsection (1), by deleting the words “subsections (2) and (3)” and substituting the words “subsection (2) and section 8(1)(p)”;
- (b) in subsection (2A), by deleting the words “Subject to subsection (3)” and substituting the words “Except where the interest is exempt from tax under section 8(1)(p)”;
- (c) by repealing subsection (3).

Section 50  
amended

**23.** Section 50 of the Act is amended by inserting after subsection (2) the following subsection:

“ (2A) For the purposes of subsection (1) payment made to a person not resident in Trinidad and Tobago for services rendered to an approved enterprise in connection with an approved activity carried on in a free zone under the Trinidad and Tobago Free Zones Act is a payment outside Trinidad and Tobago.”.

Act No. 19 of 1988

Section 71  
amended

**24.** Section 71 of the Act is amended in subsection (2) by deleting the words “one year” and substituting the words “two years”.

Section 119  
amended

**25.** Section 119 of the Act is amended in subsection (1)(a) by deleting the words “filed as required by or” and substituting the word “made”.

## PART VIII

### LIQUOR LICENCES

Commencement

**26.** This Part commences on 1st January, 1991 and the amendment made by paragraph 14(d) of the Provisional Collection of Taxes Order, 1990 is of no effect.

Chap. 84:10  
amended

**27.** The Liquor Licences Act is amended by deleting the Second Schedule and substituting the following Schedule:

## "SECOND SCHEDULE

## DUTIES

Spirit Retailer's Licence	For Port-of-Spain and within 800 m thereof	\$2,500 a year or, if permitted under section 15, \$700 per quarter
do.	... For San Fernando and within 800 m thereof	\$2,500 a year or, if permitted under section 15, \$650 per quarter
do.	... For any other town and within 800 m thereof (except that portion of Morvant which lies within 800 m of Port-of-Spain)	\$1,500 a year or, if permitted under section 15, \$400 per quarter
do.	... Elsewhere ...	\$800 a year or, if permitted under section 15, \$200 per quarter
Wine Retailer's Licence	For Port-of-Spain ...	\$500 a year
do.	... For San Fernando ...	\$500 a year
do.	... Elsewhere ...	\$150 a year
Hotel Spirit Licence	... Hotels with up to 15 bedrooms	\$1,000 a year
do.	... Hotels with 16 to 49 bedrooms	\$1,000 a year
do.	... Hotels with 50 to 150 bedrooms	\$1,000 a year
do.	... Hotels with more than 150 bedrooms	\$1,200 a year
Special Hotel Licence	... Hotels with up to 15 bedrooms	\$2,000 a year
do.	... Hotels with 16 to 49 bedrooms	\$2,500 a year
do.	... Hotels with 50 to 150 bedrooms	\$3,000 a year
do.	... Hotels with more than 150 bedrooms	\$4,000 a year
Restaurant Licence	... For Port of-Spain ...	\$1,500 a year
do.	... For San Fernando ...	\$1,500 a year
do.	... Elsewhere ...	\$1,000 a year
Special Restaurant Licence	For Port-of-Spain and within 800 m thereof	\$2,000 a year
do.	... For San Fernando and within 800 m thereof	\$2,000 a year
do.	... Elsewhere ...	\$1,500 a year

SECOND SCHEDULE—*Continued*

Night Bar Licence	...	For Port-of-Spain and within 800 m thereof	\$3,000 a year
do.	...	For San Fernando and within 800 m thereof	\$2,500 a year
do.	...	Elsewhere	\$2,000 a year
Transfer fee under section 31 or section 32			\$15
Occasional Licence under section 40 or under section 44			\$200
Spirit Grocer's Licence	For Port-of-Spain	...	\$2,000 a year or, if permitted under section 15, \$550 per quarter
do.	For San Fernando	...	\$1,600 a year or, if permitted under section 15, \$500 per quarter
do.	Elsewhere	...	\$1,000 a year or, if permitted under section 15, \$300 per quarter
Spirit Dealers' Licence			\$1,200 a year
Wine Merchant's Licence			\$300 a year

## PART IX

## MISCELLANEOUS TAXES

**Chap. 77:01**      **28.** In this Part the Miscellaneous Taxes Act is referred to as the Act.

**Commencement**      **29.** This Part comes into operation on 1st May, 1991.

**Savings  
Chap. 74:01**      **30.** Notwithstanding section 4(2) of the Provisional Collection of Taxes Act—

- L.N. 239 of 1990**
- (a) no money paid pursuant to paragraph 25 of the Provisional Collection of Taxes Order, 1990 is required to be repaid or made good under that section; and
  - (b) no payment or deduction made pursuant to paragraph 25 of the Provisional Collection of Taxes Order, 1990 is deemed by that section to be an unauthorized payment or deduction.

## 31. Section 35 of the Act is amended—

Section 35  
amended

- (a) in subsection (1), by deleting the words “A tax” and substituting the words “Except where they are imported free of duty under the Second or Third Schedule to the Customs Act, a tax”;
- (b) in subsection (2), by deleting all the words after the words “Customs Act” and substituting a full stop; and
- (c) by inserting after subsection (2) the following subsection:

“(3) A description of goods set out in the second column of the Seventh Schedule shall be read together with the corresponding designation set out in the first column, and that description and designation shall be given the same meaning as the corresponding description and designation in the First Schedule to the Customs Act but where the expression “*Ex*” appears in the first column, the designation or designations that follow it are to be taken to be a reference only to the goods of that designation that are described in the second column.”.

32. The Sixth Schedule and the Seventh Schedule to the Act are deleted and the following Schedules are substituted:

Sixth and Seventh  
Schedules  
substituted

## “SIXTH SCHEDULE

(Section 34)

## PART I

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.02	Malta beverage	\$0.20c. per litre at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Beer	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity

## SIXTH SCHEDULE—CONTINUED

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.03	Stout	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Porter and Ale	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.04	Sparkling wines (including Champagne)	\$19.90 per litre
22.04	Other wines (of the juice of grapes)	\$13.05 per litre
22.05	Vermouth	\$13.05 per litre
22.06	Other fermented beverages	\$8.35 per litre
22.08	Whiskey and blended whiskey	\$76.93 per litre of alcohol by volume
22.08	Brandy and blended brandy	\$76.93 per litre of alcohol by volume
22.08	Rum	\$38.16 per litre of alcohol by volume
22.08	Rum punch	\$38.16 per litre of alcohol by volume
22.08	Gin	\$69.65 per litre of alcohol by volume
22.08	Vodka	\$73.16 per litre of alcohol by volume
22.08	Cordials and liqueurs	\$99.30 per litre of alcohol by volume
22.08	Other potable spirits	\$50.26 per litre of alcohol by volume

## PART II

24.02	Cigarettes	\$0.28c. per packet of 20 and so in proportion when not so packed
24.02	Cigars	\$9.85 per kilogram
24.03	Smoking tobacco	\$18.70 per kilogram



## SEVENTH SCHEDULE

(Section 35)

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
Ex 1902	Macaroni, spaghetti and other Pasta Products excluding vermicelli. Dried, uncooked, not stuffed or otherwise prepared	35
Ex 1905	Cakes	35
1905.001	Unsweetened Biscuits	35
Ex 1905.003	Ice Cream Cones except sleeved rolled sugar coated cones	35
2201.102	Aerated waters	35
Ex 2201.90	Other waters and beverages containing or not containing alcohol, flavoured, not flavoured including spa-waters (but excluding Wines, Vermouths, Cider, Perry, Mead, Aromatic bitters, Rum, Fruit Juices/Milk-based drinks natural or vegetable juices)	35
2202.101	Aerated beverages	35
Ex 2202.109	Artificially flavoured fruit beverages/ drinks reconstituted or in concentrate form	35
Ex 2203	Beer, stout and malt beverages	35
2208.902	Cordials and Liqueurs	35
Ex 23.09	Dog and Puppy Feed—Dry	35
2309.902	Poultry feed	50
2309.903	Cattle feed	50
2309.904	Pig Feed	50
Ex 2309.905	Other animal feeds except milk replacers and milk-based diets for pre-weaned animals	50

## SEVENTH SCHEDULE—CONTINUED

(Section 35)

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
Ex 2523.209	Dried cement mixes, grouting mixes except red, green and white port- land cement	50
Ex 3208	Varnishes	50
Ex 3208	Lacquers and distempers	50
Ex 3209	Lacquers and distempers	50
Ex 3209	Paints except artists' colours, aerosol paints, and acrylic paints other than for use in the motor-vehicle industry; prepared water pigments of kind used for finishing leather	50
Ex 3210	Varnishes	50
Ex 3210	Lacquers and distempers	50
Ex 3210	Paints except artists' colours, aerosol paints and acrylic paints other than for use in the motor-vehicle industry; prepared water pigments of a kind used for finishing leather	50
Ex 3211.00	Paint Driers	50
Ex 3214	Mastic paints	50
Ex 3214.904	Plaster fillers	50
3303.009	Perfumes and toilet waters	35
Ex 33.04	Other skin care products	35
Ex 3304.30	Manicure preparations	35
Ex 3304.90	Face and body powders	35
Ex 33.05	Hair cream and hair oils	35
Ex 33.05	Other hair care products	35
3305.10	Shampoos	35
Ex 3305.90	Hair dyes	35

## SEVENTH SCHEDULE—CONTINUED

(Section 35)

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
Ex 33.07	Other perfumery cosmetics and toilet preparations	35
Ex 3307.10	Shaving creams	35
3307.20	Personal Deodorants and anti-perspirants	35
Ex 38.14	Thinners and reducers for paints	50
6810.11	Bricks, blocks of concrete or of clay, all shapes, sizes and however constructed	50
6810.	Sewerage pipes of concrete	50
Ex 72.07	Blooms, billets, slabs and sheet-bars and roughly forged pieces of iron or steel	35
7210.41	Corrugated galvanised iron or steel sheets	50
Ex 72.13	Steel bars or rods, smooth, deformed, (indented), chamfered and of nominal diameter 6 mm ( $\frac{1}{4}$ " ) to 35 mm ( $1\frac{3}{8}$ " )	50
Ex 72.13	Wire rod of iron or steel, 5.5 mm to 16 mm in diameter, however described	50
Ex 72.13	Steel squares of nominal sizes 9 mm i.e. approximately ( $\frac{3}{8}$ " ) to 16 mm i.e. approximately ( $\frac{5}{8}$ " ) inclusive	50
Ex 72.14	Wire rod of iron or steel, 5.5 mm to 16 mm in diameter, however described	50
72.15	Wire rod of iron or steel, 5.5 mm to 16 mm in diameter, however described	50
Ex 72.16	Steel Flats—sizes from 20 mm $\times$ 4 mm –10 mm ( $\frac{3}{4}$ " $\times$ $\frac{3}{16}$ " – $\frac{7}{16}$ " ) to 100 mm $\times$ 5 mm –12 mm ( $4$ " $\times$ $\frac{3}{16}$ " – $\frac{1}{2}$ " ) provided it is not clad-plated or coated	50

## SEVENTH SCHEDULE—CONTINUED

(Section 35)

<i>Customs H.S. Tariff Heading Number</i>	<i>Description of Items</i>	<i>Import Surcharge %</i>
Ex 72.16	Steel Channels of sizes, 75 mm × 35 mm to 100 mm × 50 mm i.e., 3" and 4" channels	50
Ex 72.16	Steel Angles inclusive of sizes from 25 mm × 25 mm × 3 mm (i.e., approximately 1" × 1" × $\frac{1}{8}$ ") to 70 mm × 70 mm × 9 mm (i.e., approximately 2 $\frac{3}{4}$ " × 2 $\frac{3}{4}$ " × $\frac{3}{8}$ ")	50
Ex 72.28	Slotted or perforated metal angles	50
7303.00	Sewerage pipes of iron or steel	35
Ex 73.06	Open seam tubes and pipes less than 150 mm and other steel pipes and tubes less than 150 mm	35
Ex 73.06	Welded tubes and pipes less than 150 mm	50
Ex 73.08	Finished structural parts of non-ferrous based metals	50
Ex 73.08	Pre-fabricated cold storage rooms	50
Ex 73.08	Industrial panels for the construction of cold storage rooms	50
Ex 7308.30	Doors, windows and their frames and thresholds for doors except Rolling Shutter Doors and Grilles of Galvanized Steel	50
Ex 7308.90	Finished structural parts of buildings including beams, purlins, sections, channels, girders, angles and rafters of iron or steel	50
Ex 7308.90	Sheet metal shelving and panelling of various sizes and types with accessories such as dividers and drawers except Boltless Pallet Racking Systems of Steel, Louvre Panels of steel, Support Beams and Uprights for Boltless Shelving Systems	50

## SEVENTH SCHEDULE—CONTINUED

<i>Customs H. S. Tariff Heading Number</i>	<i>Description of Items</i>	(Section 35) <i>Import Surcharge %</i>
7312.101	Stranded wire of iron or steel	50
Ex 7313.009	Chain Link wire fencing whether coated or not	50
Ex 73.14	Only welded wire mesh of iron or steel	50
Ex 7317.002	Wire nails	50
7317.004	Staples of iron or steel	35
Ex 73.18	Bolts, screws, threaded studs and similar threaded fasteners, including with zinc or cadmium coating; not of stainless steel	35
Ex 7323.102	Pot scourers of steel wool	35
Ex 73.26	Manhole covers and frames except gratings	50
Ex 7326.90	Outlet boxes of iron or steel (square, round, octagonal or utility) including covers and other parts for electrical wiring installations	50
Ex 76.06	Aluminium Sheets for roofing or cladding	50
Ex 76.10	Pre-fabricated cold storage rooms	50
Ex 76.10	Industrial Panels for the Construction of Cold Storage Rooms	50
Ex 76.10	Finished structural parts of aluminium	50
Ex 7610.10	Doors, windows and their frames and thresholds for doors except Rolling Shutter Grilles of Aluminium	50
8305.901	Paper Clips	50
Ex 94.06	Pre-fabricated buildings of metal and their panels assembled and parts	50
Ex 9406.002	Pre-fabricated cold storage warehouses and insulated roof panels	50
Ex 9406.003	Pre-fabricated cold storage warehouses and insulated roof panels	50
Ex 9406.009	Pre-fabricated buildings of concrete and their panels assembled and parts	50 "

## PART X

## OLD AGE PENSIONS

Chap. 32:02  
amended

33. (1) The Old Age Pensions Act is amended in section 3(1) by deleting the words "two hundred and forty-five" and substituting the words "two hundred and sixty".

(2) Subsection (1) shall be deemed to have had effect from 1st January, 1991.

## PART XI

## SPIRITS AND SPIRIT COMPOUNDS

Chap. 87:54

34. In this Part the Spirits and Spirit Compounds Act is referred to as the Act.

Section 2 amended

35. Section 2 of the Act is amended—

(a) by deleting the definitions of "gallon", "obscuration", and "proof";

(b) by inserting in their appropriate alphabetical position the following definitions:

" "alcohol" means ethanol or ethyl alcohol;

"alcoholic strength by volume" or "Alc./Vol." means the ratio of the volume of pure alcohol present in a mixture of alcohol and water at 20° Celsius to the total volume of the mixture at the same temperature;;

" "designated hydrometer" means the hydrometer permitted to be used in the Organisation Internationale de Metrologie Legale system of alcoholic strength measurement;;

" "obscuration" means the difference between the true strength of any spirits or compounds, as ascertained in accordance with section 152, and the strength indicated by the direct application of the designated hydrometer to such spirits or compounds, expressed as "per cent Alc./Vol. at 20° Celsius"; and

- (c) in the definition of "package", by inserting after the word "spirit" the words ", and includes a combination of such vessels packed or stacked so as to form one unit when only for use in vatting".

36. Section 25 of the Act is amended—

Section 25  
amended

- (a) by inserting after the word "calculated" the word "either";
- (b) by deleting the word "Sikes's" and substituting the words "the designated"; and
- (c) by inserting after the word "purpose" the words ", or by reading of the meter attached to the machine by which the spirits have been dispensed into the package".

37. Section 26 of the Act is amended by deleting the words "and weights for the purpose of weighing" and substituting the words ", weights, and meters for the purposes of weighing and measuring".

Section 26  
amended

38. Section 27 of the Act is repealed and the following section is substituted:

Section 27  
substituted

"Description of  
scales, weights  
and meters

27. (1) The scales shall be ordinary beam or platform scales capable of weighing 605 kilograms, and the weights shall be based on Standard International units and be capable of weighing, to the nearest 454 grams, any weight up to 605 kilograms.

(2) Meters shall be of a type approved by the Comptroller, subject to such regulations as may be made under this Act."

39. Section 28 of the Act is amended by deleting the words "and weights" and substituting the words, "weights and meters".

Section 28  
amended

40. Section 29 of the Act is amended—

Section 29  
amended

- (a) by deleting the words "and weights" and substituting the words ", weights and meters"; and
- (b) by deleting the words "assist in weighing" and substituting the words "measure and assist in weighing and measuring".

Section 30  
amended

41. Section 30 of the Act is amended in subsection (2)—

- (a) in paragraph (a), by deleting the words “or weights” and substituting the words “, weights or meters”; and
- (b) by deleting the words “and weights” and substituting the words “, weights and meters”.

Section 87  
amended

42. Section 87 of the Act is amended by repealing subsection (2) and substituting the following subsections:

“ (2) If, after making allowances for the spirits received at, and the medicinal spirits removed from licensed premises since the last account taken of the stock of a licensee, any officer finds that the quantity of alcohol in the spirits differs from the quantity of alcohol which ought to be in the spirits in his possession, the excess shall be deemed to be spirits illegally received and a quantity of spirits in the medicinal spirits in litres of alcohol equal to the excess shall be forfeited and may be seized out of any part of the stock of the licensee by any officer and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the excess, without prejudice to any other penalty to which he may be liable under this Act.

(3) If the officer, proceeding under subsection (2), finds that the quantity of spirits and medicinal spirits found in the stock, custody or possession of a licensee is less than the quantity which ought to be on hand, the deficit shall be deemed to be spirits illegally disposed of and the licensee is liable to a fine of one hundred dollars for every litre of alcohol of the deficit without prejudice to any other penalty to which he may be liable under this Act, except that a licensee shall not be liable to the fine if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.”.

Section 104  
amended

43. Section 104 of the Act is amended by repealing subsection (2) and substituting the following subsections:

- “ (2) If at any time when an account is taken and a balance struck of the quantity of alcohol for use



in the manufacture of vinegar the quantity of spirits on the licensed premises differs from the quantity of spirits which ought to be on the premises according to any accounts required by regulations made under this Act, then subject to subsection (3)—

- (a) if the former quantity exceeds the latter by more than 1 per cent, such quantity of spirits equal to the excess or such part thereof as the Comptroller may determine, shall be liable to forfeiture;
- (b) if the former quantity is less than the latter by more than 2 per cent, the licensee shall on demand by the Comptroller pay on the deficiency or such part thereof as the Comptroller may specify, the duty payable on spirits at the highest rate.

(3) A licensee is not liable for the payment of duty under subsection (2) if the deficit is shown to the satisfaction of the Comptroller to be due to evaporation, accidental leakage or other unavoidable cause.”.

44. Section 141 of the Act is repealed and the following Section 141 substituted section is substituted:

“Forfeiture of  
Spirits

141. If at any time on the taking of an account by an officer, of the spirits in the stock or possession of a compounder or person licensed to sell spirits, the quantity of spirits is found to exceed the quantity which ought to be in his possession according to any stock book required under this Act to be kept by the compounder or person licensed to sell spirits, such a quantity of spirits equal to the excess shall be liable to forfeiture and the compounder or person licensed to sell spirits is liable on summary conviction to a penalty of double the duty at the highest rate on a quantity of spirits equal to the excess.”.

Spirits and  
Spirit Compounds  
(Distillery)  
Regulations  
amended

45. Regulation 6 of the Spirits and Spirit Compounds (Distillery) Regulations is amended by repealing sub-regulation (2) and substituting the following subregulation:

“(2) The number of litres shall be found from the tables supplied for use with the designated hydrometer, which show the quantity by relation to the spirit indication and the net weight of the spirits. Care must be taken to ensure that the spirits when weighed are at the same temperature (and consequently show the same indication) as when the indication is taken. Every cask must be full to the bung. The weight empty of the cask must be correctly ascertained, and each cask inverted, rocked and examined to ensure that it is empty immediately prior to weighing. In casks of 360 litres or upwards, parts of a litre are to be disregarded in the capacity; otherwise the capacity is to be ascertained to the nearest litre. Casks, whether empty or full, must be weighed to 0.5 of a kilogram, in the former case the weights to preponderate, and in the latter the cask. Before a cask is sent out on ullage, the permission of the proper officer must be obtained, and the quantity of spirits found by gauge, the capacity being found by weighing or gauge, as the officer shall elect.”.

## PART XII

### STAMP DUTY

Chap. 76:01

46. In this Part the Stamp Duty Act is referred to as the Act.

First Schedule  
amended

47. The First Schedule to the Act is amended—

(a) under the heading “Customs entries in respect of imported goods”, in item 3, by deleting paragraph (f) and substituting the following paragraphs:

“(f) the items listed in the Fourth Schedule;

(g) goods listed in the Table of Exemption from Duty, being the Second Schedule to the Customs Act, unless they are

Chap. 78:01

goods listed under the general heading—

- (i) academic robes;
- (ii) aircraft (other than goods for use by scheduled air carriers);
- (iii) citrus fruit industry (field crates only);
- (iv) containers;
- (v) cotton goods, sea island;
- (vi) coverings or packages;
- (vii) emblems;
- (viii) health institutions and equipment, etc.;
- (ix) mosquito nets and nettings;
- (x) printers (other than news-print paper);
- (xi) protective clothing and equipment;
- (xii) television broadcasting and amateur radio operators—goods for;
- (xiii) tombstones and memorials;
- (xiv) continuing exemptions,

or, where a subparagraph is expressly limited to some only of the goods listed under a particular heading, are goods as so limited.”;

- (b) in the exemptions under the heading “Customs entries in respect of imported goods”, in paragraph (1), by inserting after the word “President” the words “, which Order is not required to be published in the *Gazette* and comes into operation on the day on which it is made unless a later or earlier day is prescribed in the Order”;

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

- (i) by deleting the words “Where the amount” and substituting the words “(1) Subject to the proviso to this paragraph and to paragraph (2), where the amount”; and
- (ii) by inserting after the proviso the following paragraph:

“ (2) Where the property is, or includes, a dwelling-house and the property is for use wholly or mainly for residential purposes, if application has been made to the Board in the form approved by the Board and evidence has been provided to the Board sufficient to satisfy it as to those matters, instead of the rates of duty provided for in paragraph (1), the duty is as follows:

Where the amount or value of the consideration for the sale—

exceeds \$300,000 duty on the excess at the rate of 5 per cent”;

- (d) under the heading “Conveyance or transfer operating as a voluntary disposition *inter vivos*”, by inserting after the words “the same duty” the words “, if any,”;
- (e) under the heading “Lease for any definite term or for any indefinite term”, in paragraph (1)(a), by inserting after the words “same duty” the words “, if any,”; and
- (f) under the heading “Mortgage, Bond, Debenture, Covenant, Bill of Sale, or Warrant of Attorney to confess and enter up judgement”, by inserting after the exemption “Debenture or Certificate for Drawback of Customs Duty” the following exemption:

“Mortgage deeds in respect of property that—

(a) is, or includes, a dwelling house; and

(b) is used wholly or mainly for residential purposes,

where the sum secured by the mortgage does not exceed \$270,000 but this exemption only applies if

application for it has been made to the Board in a form approved by the Board and evidence has been provided to the Board sufficient to satisfy it that the sum secured was required for the purchase of property satisfying the requirements of paragraphs (a) and (b).”.

48. The Second Schedule to the Act is amended—

Second Schedule  
amended

(a) by deleting items 4, 5, 7, 14 and 21 and substituting respectively the following items:

“ 4. Onions, preserved and unpreserved”;

“ 5. Garlic, preserved and unpreserved”;

“ 7. Carrots, fresh, preserved or cooked”;

“14. Cod fish, dried, in tins, salted, or in brine”;

“21. Goat meat (including goat offals);  
and

(b) by inserting after item 30 the following item:

“31. Canned tuna”.

49. The Third Schedule to the Act is amended by deleting item 9 and substituting the following item:

Third Schedule  
amended

“9. Insecticides, herbicides, fungicides, nematocides, weed-killers and vermin killers, that are for agricultural use; and equipment for use in spraying in agriculture, and spare parts specifically for use with such equipment”.

50. After the Third Schedule to the Act, the following Schedule is inserted:

Fourth Schedule  
inserted

“FOURTH SCHEDULE

(First Schedule)

1. Building materials:

(a) terrazzo chips;

(b) terrazzo strips;

(c) binding wire—16 gauge BA (Note: BA stands for black annealed);

(d) pre-formed aluminium roof sheets with baked enamel finish, BSWG 20 to 22 gauge, that is, a thickness of 0.914 to 0.711 millimetres (Note: BSWG stands for British Standard Wire Gauge);

- (e) roof-rolls and sheets of any material (excluding asbestos);
- (f) sheet piling;
- (g) hinges;
- (h) tower and barrel bolts;
- (i) other fittings for doors (of plastic);
- (j) other fittings for doors (of metal);
- (k) galvanized iron pipes and fittings, whether or not brass— or chrome-plated (up to 6.354 cm diam.);
- (l) steel pipes and fittings (up to 6.354 cm diam.);
- (m) sanitary fixtures and fittings other than those made of plastic (for example, some baths, sinks, shower trays, toilet roll holders, and soap dishes);
- (n) ceiling tiles, including suspended ceilings, and suspension system fittings (whether of plastic or other material);
- (o) plastic laminates;
- (p) plywood, blackboard, laminated board, batten board and similar laminated wood products (including veneered panels and sheets), inlaid wood and marquetry;
- (q) cellular wood panels (whether or not faced with base metals);
- (r) densified wood in sheets, blocks or the like;
- (s) reconstituted wood, being wood shavings, wood chips, sawdust, wood flour, or other ligneous waste, agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks, or the like;
- (t) polyvinyl sidings and soffits (plastic);
- (u) sheet glass, float or polished glass, anti-sun glass.

2. Fire detection equipment certified as such by the Chief Fire Officer and admitted as such by the Comptroller.

3. Family portraits.

4. Professional robes.

5. Goods imported for or on behalf of the Order of St. John or the Trinidad and Tobago Red Cross Society.”.

## PART XIII

### TRINIDAD AND TOBAGO FREE ZONES

Act No. 19 of  
1988

51. In this Part the Trinidad and Tobago Free Zones Act is referred to as the Act.

52. Section 18(1) of the Act is amended in paragraph (b) Section 18 amended by deleting all the words from the words "of premises" to the end of the paragraph and substituting the words "to the infrastructure or any premises situated within a free zone and including the equipping of such premises".

53. After section 32 of the Act the following heading Heading and section 32A inserted and section are inserted:

#### "PART VA

##### TAX RELIEF

Lands and buildings taxes relief

32A. An approved enterprise shall be exempt from lands and buildings taxes in respect of an interest held by it in lands or buildings in a free zone."

54. Section 33 of the Act is amended by deleting the words ", withholding tax, unemployment levy and national recovery impost" and substituting the words "and withholding tax" Section 33 amended.

55. Section 34 of the Act is amended by deleting the words ", unemployment levy and national recovery impost" Section 34 amended.

56. After section 34 of the Act, the following section is inserted: Section 34A inserted

"Income tax relief in relation to activities involving export of services

34A. An approved enterprise engaged in exporting services from a free zone to a territory other than the customs territory shall be exempt from corporation tax and withholding tax in respect of profits or gains earned from such activities."

57. Section 38(3) of the Act is amended by deleting the words "The Aliens (Landholding) Act" and substituting the words "The Foreign Investment Act" Section 38 amended.

#### PART XIV

##### UNIVERSITY COLLEGE EXEMPTION

58. In this Part the University College Exemption No. 34 of 1960 Ordinance is referred to as the Ordinance.

Amendment of  
long title

59. The long title to the Ordinance is amended by inserting after the word "Taxes" the words ", Value Added Tax".

Section 2A  
inserted

60. After section 2 of the Ordinance, the following section is inserted:

"Exemption  
from value  
added tax  
Act No. 37 of  
1989

2A. Notwithstanding the Value Added Tax Act, 1989, no value added tax is chargeable—

(a) on the entry of goods imported into Trinidad and Tobago by the University of the West Indies;

(b) on the commercial supply to the University of the West Indies of goods or services,

if the goods or services, as the case may be, are shown to the satisfaction of the Board of Inland Revenue to be required for the purposes of the University."

## PART XV

### VALUE ADDED TAX

Act No. 37 of  
1989

61. In this Part the Value Added Tax Act, 1989 is referred to as the Act.

Section 3  
amended

62. Section 3(1) of the Act is amended by inserting after the definition of "importer" the following definition:

" "infringement notice" means a notice issued under section 59A;".

Section 12  
substituted

63. Section 12 of the Act is repealed and the following section is substituted:

"Value of  
imported  
goods

12. For the purposes of this Act, the value of goods imported into Trinidad and Tobago is the total of the amount of—

(a) the value of the goods determined in accordance with the Sixth Schedule to the Customs Act (whether or not duty is payable under that Act); and



(b) any duties, taxes (other than the tax charged under this Act) and other charges that are charged, paid or payable upon the entry of imported goods,

except that where the goods are reimported after being exported for repair, renovation or improvement and it is further shown that the goods have been subjected to a process of repair, renovation or improvement abroad and where their form or character has not been changed, the value of the goods, for the purposes of calculating tax, if any, on the entry of the goods when they are reimported, is the amount of the increase in their value that is attributable to the process.”.

64. Section 13 of the Act is repealed.

Section 13  
repealed

65. Section 29 of the Act is amended—

Section 29  
amended

(a) in subsection (3A), by inserting after the word “may” in the first place where it occurs the words “, subject to subsections (3B), (3C) and (3D),”; and

(b) by inserting after subsection (3A) the following subsections:

“ (3B) Before the Board cancels a registration under subsection (3A) it shall serve a notice on the registered person requiring him to show cause why it should not exercise its powers under that subsection.

(3C) Where a person served with a notice under subsection (3B) satisfies the Board that he—

(a) intends to make commercial supplies; and

(b) is taking steps to commence making those supplies,

the Board shall not cancel his registration.

(3D) Where a person served with a notice under subsection (3B) satisfies the Board that—

- (a) at the time of his registration, he intended to make commercial supplies;
- (b) he made reasonable efforts to make those supplies;
- (c) he no longer intends to make those supplies; and
- (d) he has reasonable grounds for his change of intentions,

the Board shall cancel his registration, and that person shall be required to pay an amount equivalent to all input tax refunded to him after the date of the notice or, if it appears to the Board that he ceased to intend to make commercial supplies on a date earlier than the date of that notice, after that earlier date.

(3E) A registered person aggrieved by a cancellation under subsection (3A) may appeal to the Tax Appeal Board in accordance with the Tax Appeal Board Act.”.

Chap. 4:50

Section 44  
amended

66. Section 44(a) of the Act is amended by deleting the words “item 3, 15 or 29” and substituting the words “item 6, 20 or 43”.

Section 51  
amended

67. Section 51(2) of the Act is amended—

- (a) by deleting the full stop at the end of paragraph (d) and substituting a semicolon; and
- (b) by inserting after paragraph (d) the following paragraph:

“(e) issue infringement notices.”.

Section 54  
amended

68. Section 54 of the Act is amended by inserting after subsection (3) the following subsection:

“(4) The provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of the amount of penalty and interest referred to in subsection (1).”.

69. After Part 6 of the Act the following Part is inserted: *Part 6A inserted*

“PART 6A

MODIFIED PENALTIES

Infringement  
notices

59A. (1) An authorized person who has reason to believe that a person has committed a prescribed offence may, within three months after the alleged offence is believed to have been committed, give an infringement notice to the alleged offender.

(2) An infringement notice shall be in the prescribed form and shall in every case—

- (a) contain a description of the alleged offence; and
- (b) advise that if the alleged offender does not wish to have a complaint of the alleged offence heard and determined by a court, the modified penalty specified in the notice may be paid to the Board within a period of twenty-eight days after the giving of the notice.

(3) In an infringement notice the modified penalty referred to in the notice shall be the amount that was the prescribed modified penalty at the time the alleged offence is believed to have been committed.

(4) The Board may, in a particular case, extend the period of twenty-eight days within which the modified penalty may be paid and the extension may be allowed whether or not the period of twenty-eight days has elapsed.

(5) Where the modified penalty specified in an infringement notice has been paid within twenty-eight days or such further time as is allowed and the notice has not been withdrawn, the bringing of proceedings and the imposition of penalties are prevented to

the same extent as they would be if the alleged offender had been convicted by a court of, and punished for, the alleged offence.

(6) The Board may, whether or not the modified penalty has been paid, withdraw an infringement notice by sending to the alleged offender a notice in the prescribed form stating that the infringement notice has been withdrawn.

(7) Where an infringement notice is withdrawn after the modified penalty has been paid, the amount paid shall be refunded.

(8) An amount paid as a modified penalty shall, subject to subsection (7), be dealt with as if it were a penalty imposed by a court.

(9) Payment of a modified penalty shall not be regarded as an admission for the purposes of any proceedings, whether civil or criminal.”.

Schedule 1  
amended

70. Schedule 1 to the Act is amended by inserting at the end the following item:

Act No. 19 of  
1988

“ 11. Services supplied by a person not resident in Trinidad and Tobago to an approved enterprise under the Trinidad and Tobago Free Zones Act for the carrying on of an approved activity in a free zone”.

Schedule 2  
amended

71. Schedule 2 to the Act is amended by inserting after item 11 the following item:

Act No. 19 of  
1988

“ 11A. Any goods which are supplied to a destination within a free zone under the Trinidad and Tobago Free Zones Act.”.

## PART XVI

### AMENDMENT AND VALIDATION

Excise (Fees)  
Regulations,  
Chap. 78:50

72. The Excise (Fees) Regulations shall have effect, and be deemed always to have had effect, as if the reference made to regulation 5 of those regulations in the Excise (Fees) (Amendment) Regulations, 1983 had been a reference to regulation 6 of the Excise (Fees) Regulations.

## PART XVII

## METRIC CONVERSION AMENDMENTS

73. The written laws referred to in column 1 of the Schedule are amended as shown in column 2 of the Schedule. <sup>various written laws amended</sup>

## SCHEDULE OF METRIC CONVERSION AMENDMENTS

COLUMN 1 <i>Written Law</i>	COLUMN 2 <i>Amendment</i>
1. Brewery Act, Chap. 87:52	<p>section 2 —In the definition of “beer”, delete “two per cent of proof spirit” and substitute “1.2 per cent Alc./Vol.”.</p> <p>—In the definition of “shandy” delete “2 per cent proof spirit” and substitute “1.2 per cent Alc./Vol.”.</p> <p>section 3(3) —Delete “one gallon or twelve reputed pint bottles” and substitute “4.5 litres or twelve bottles of 375 millilitres each”.</p> <p>section 3(5) —Delete “one gallon or twelve reputed pint bottles” and substitute “4.5 litres or twelve bottles of 375 millilitres each”.</p> <p>section 3A —Delete “gallon” and substitute “litres”.</p> <p>section 5(1) —Delete “eighteen gallons” and substitute “81 litres”.</p> <p>—Delete “bushel of malt” and substitute “unit of material”</p> <p>section 5(2) —Delete “gallon” and substitute “litre”.</p> <p>section 7(1) —Delete “sixty degrees Fahrenheit” and substitute “fifteen degrees Celsius”.</p> <p>section 8(a) —Delete “sixty or eighty degrees Fahrenheit” and substitute “fifteen or twenty-six degrees Celsius”.</p>

SCHEDULE OF METRIC CONVERSION  
AMENDMENTS—CONTINUED

COLUMN 1 <i>Written Law</i>	COLUMN 2 <i>Amendment</i>
2. Copra Products Control Act, Chap. 64: 30	<p>section 8(2) —Delete “one hundred pounds weight” and substitute “forty-five kilograms”.</p> <p>—Delete “six and two-thirds gallons” and substitute “thirty litres”.</p> <p>section 9(1) —Insert after “three dollars”, in both places where it occurs, “and thirty cents”.</p> <p>—Delete “one hundred pounds weight”, in both places where it occurs, and substitute “forty-five kilograms”.</p> <p>—Delete “one hundred pounds” and substitute “forty-five kilograms”.</p>
3. (a) Excise (General Provisions) Act, Chap. 78:50	<p>section 3 —In the definitions of “petroleum oil” and “petroleum spirit”, delete “95° Fahrenheit” and substitute “35° Celsius”.</p> <p>—In the definitions of “other petroleum products” and “petroleum oil”, delete “Centigrade” and substitute “Celsius”.</p> <p>section 17 —Delete “imperial” and substitute “metric”.</p>
(b) Excise Regulations	<p>regulation 2(a) —Delete “gallons at every half inch” and substitute “litres at every 1.3 centimetres”.</p> <p>regulation 10(a) —Delete “two and a half inches” and substitute “6.4 centimetres”</p> <p>regulation 10(c)(v) —Delete “acres” and substitute “hectares”.</p> <p>First Schedule —Delete “60 degrees Fahrenheit” in both places where it occurs and substitute “15.6 degrees Celsius”.</p> <p>Second Schedule —Delete “Gals.” in the ten places where it occurs and substitute “litres”.</p>

- Third Schedule —Delete “gallons” in the three places where it occurs and substitute “litres”.  
—Delete “acres” and substitute “hectares”.
- Fourth Schedule —Delete “gallons” and substitute “litres”.
- (c) Excise regulation 4(2) —Delete “50 inches” and substitute “125 centimetres”.  
(Fees)  
Regulations —Delete “80 inches” and substitute “200 centimetres”.  
—Delete “110 inches” in both places where it occurs and substitute “275 centimetres”.
- regulation 5 —Delete “120 liquid gallons capacity” in the eight places where it occurs and substitute “545 litres”.
4. (a) Liquor section 2 —In the definition of “beer”, delete  
Licences “two per cent of proof spirits”  
Act, and substitute “1.2 per cent  
Chap. 84:10 Alc./Vol.”.  
—In the definition of “spirits”,  
delete “forty-two per cent of  
proof spirits” and substitute  
“24.1 per cent Alc./Vol.”.
- section 21(1) —Delete “a quarter of a mile” and  
substitute “400 metres”.
- section 30(d) —Delete “a quarter of a mile” and  
substitute “400 metres”.
- section 35(6) —Delete “24 gallons” and substitute  
“109 litres”.  
—Delete “1.5 gallons” in the three  
places where it occurs and  
substitute “6.8 litres”.  
—Delete “0.75 of a gallon” and  
substitute “3.4 litres”.
- section 35(7) —Delete “0.75 of a gallon” in both  
places where it occurs and  
substitute “3.4 litres”.  
—Delete “1.5 gallons” and sub-  
stitute “6.8 litres”.
- section 35(9) —Delete “twenty-five degrees under  
proof” in both places where  
it occurs and substitute “42.9  
per cent Alc./Vol.”.  
—Delete “Sikes’s” and substitute  
“the designated”.

SCHEDULE OF METRIC CONVERSION  
AMENDMENTS—CONTINUED

COLUMN 1 <i>Written Law</i>	COLUMN 2 <i>Amendment</i>
4. (a) Liquor Licences Act, Chap. 84:10 — <i>Contd.</i>	<p>section 50 —Delete “0.75 of a gallon” and substitute “3.4 litres”.</p> <p>section 51(2) —Delete “one gallon” and substitute “4.5 litres”.</p> <p>First Schedule —In the item “Couva”, in the paragraph commencing “North”, delete “6 <sup>2</sup>/<sub>5</sub> acres” and substitute “2.5 hectares”.</p> <p>—In the item “Sangre Grande”—</p> <p>(a) in the paragraph commencing “North”, delete “15 acres, 1 rood, 8 perches” and substitute “6.2 hectares”;</p> <p>(b) in the paragraph commencing “East”—</p> <p>(i) delete “ten-acre” and substitute “four hectare”;</p> <p>(ii) delete “six-acre” and substitute “2.4 hectare”;</p> <p>(iii) delete “3 acres, 0 rood, 37 perches” in both places where it occurs and substitute “1.3 hectare”;</p> <p>and</p> <p>(iv) delete “15 acres, 1 rood, 8 perches” and substitute “6.2 hectares”.</p> <p>—In the item “Morvant”—</p> <p>(a) delete “one-half of a mile” and substitute “800 metres”;</p> <p>(b) delete “2,649 feet” and substitute “807 metres”;</p> <p>(c) delete “234 feet” and substitute “71 metres”.</p>



- In the item “Area”—
- (a) delete “460,000 links” in both places where it occurs and substitute “92.5 kilometres”; and
- (b) delete “350 feet” and substitute “107 metres”.
- (b) Liquor Licences Regulations regulation 2 —Delete “two inches” and substitute “fifty millimetres”.
- Delete “a quarter of an inch” and substitute “six millimetres”.
- Schedule —In the form entitled “Certificate for removing spirits from the premises of a person licensed to sell spirits or of a Compounder”, delete “one gallon” and substitute “4.5 litres”.
- In the form entitled “Spirit Stock Book”—
- (a) delete “Gallons” and substitute “Litres”; and
- (b) delete “proof Galls.” and substitute “Litres of Alcohol”.
5. Registration of Clubs Regulations, Chap. 21:01 Schedule —Delete “six miles” in each of paragraphs (a) and (b) and substitute “10 kilometres”.
6. (a) Spirits and Spirit Compounds Act Chap. 87:54 section 2 —In the definition of “compounds” delete “ten per cent of proof spirit” and substitute “5.8 per cent Alc./Vol.”.
- section 10 —Delete “four hundred gallons” and substitute “1818 litres”.
- Delete “five hundred proof gallons” and substitute “1295 litres of alcohol”.
- section 15 —Delete “24 gallons” and substitute “110 litres”.
- Delete “1.5 gallons” and substitute “6 litres”.
- section 16 —Delete “one quarter of a mile” and substitute “400 metres”.

SCHEDULE OF METRIC CONVERSION  
AMENDMENTS—CONTINUED

COLUMN 1 <i>Written Law</i>	COLUMN 2 <i>Amendment</i>
6. (a) Spirits and Spirit Compounds Act Chap. 87:54 — <i>Contd.</i>	section 37(1)(d) —Delete “gallons” and substitute “litres”.
	section 58 —Delete “twenty-four gallons” and substitute “110 litres”.
	section 62 —Delete “twenty-four gallons” and substitute “110 litres”.
	section 68 —Delete “gallons” and substitute “litres”.
	section 71(2) —Delete “spirits at proof” and substitute “alcohol”.
	section 72 —Delete “0.75 gallon” and substitute “3.4 litres”.
	section 74 —Delete “litre of spirits” and substitute “litre of alcohol”.
	—Delete “strength of proof, as ascertained by Sikes’s hydrometer” and substitute “alcoholic strength by volume, as ascertained by the designated hydrometer”.
	—Delete “fifty cents” and substitute “88 cents”.
	section 82 —Delete “strength of proof as ascertained by Sikes’s hydrometer” and substitute “alcoholic strength by volume, as ascertained by the designated hydrometer”.
	—Delete “thirty-five” and substitute “61”.
	section 83(1) —Delete “gallons” and substitute “litres”.
	section 99(1) —Delete “gallons” and substitute “litres”.

- section 117(2) —Delete “twenty-four gallons at a strength of not less than thirty-five per cent overproof” and substitute “110 litres at a strength of not less than 77 per cent Alc./Vol.”.
- section 117(3) —Delete “one-ninth” and substitute “ten per cent”.
- section 118(1) —Delete “five gallons” and substitute “22.7 litres”.
- section 119(1) —Delete “a stock account of all spirits computed at proof” and substitute “an account of all alcohol contained in spirits”.
- section 120(1)(c) —Delete “fifty gallons” and substitute “227 litres”.
- section 120(1)(e) —Delete “one gallon” and substitute “4.5 litres”.
- section 128(1) —Delete “proof gallon” and substitute “litre of alcohol”.
- section 138 —Delete “proof gallon” in both places where it occurs and substitute “litre of alcohol”.
- Delete “two gallons of proof spirit per cent” and substitute “5.2 litres of alcohol”.
- Delete “one-half gallon of proof spirit per cent” and substitute “1.3 litres of alcohol”.
- Delete “one gallon of proof spirit per cent” and substitute “2.5 litres of alcohol”.
- section 150(a) —Delete “Sikes’s” and substitute “the designated”.
- section 152 —Delete “Sikes’s” and substitute “the designated”.
- (b) Spirits and Spirit Compounds (Distillery) Regulations regulation 3(3) —Delete “one proof gallon of spirits” and substitute “2.6 litres of alcohol”.
- Delete “one hundred gallons” and substitute “455 litres”.
- regulation 4(3) —Delete “proof gallons” in both places where it occurs and substitute “litres of alcohol”.

SCHEDULE OF METRIC CONVERSION  
AMENDMENTS—CONTINUED

COLUMN 1 <i>Written Law</i>	COLUMN 2 <i>Amendment</i>
6. (b) Spirits and Spirit Compounds (Distillery) Regulations — <i>Contd.</i>	regulation 4(4) —Delete “proof gallons” in both places where it occurs and substitute “litres of alcohol”.
	regulation 5(3) —Delete “inches” and substitute “centimetres”.
	—Delete “Proof Gallons” and substitute “Litres of Alcohol”.
	regulation 7 —Delete “% Proof Spirit” and substitute “per cent Alc./Vol.”.
	—Delete “Spirits Proof Gallons” and substitute “Litres of Alcohol”.
	—Delete “Liquid Gallons” and substitute “Litres”.
(c) Warehousing of Spirits Regulations	regulation 9(c) —Delete “one-twentieth of an inch” and substitute “1.3 millimetres”.
	regulation 9(k) —Delete “1,500 liquid gallons” in both places where it occurs and substitute “68.2 hectolitres”.
	—Delete “number of gallons” and substitute “number of litres”.
	regulation 5 —Delete “one mile” and substitute “1.6 kilometres”.
	regulation 6(1) —Delete “one mile” and substitute “1.6 kilometres”.
	regulation 7(a) —Delete “sixty gallons” in both places where it occurs and substitute “272 litres”.
(d) Spirits and Spirit Compounds (Exportation from Warehouse) Regulations	regulation 2 —Delete “16 $\frac{2}{3}$ hundredths of a gallon” and substitute “750 millilitres”.

- (e) Warehousing of Compounds on Draw-back Regulations regulation 3 —Delete “fifty bulk gallons” and substitute “227 litres”.
- (f) Methylated Spirits Regulations regulation 3 —Delete “sixty over proof” and substitute “91.0 per cent Alc./Vol.”.
- regulation 9 —Delete “one gallon” in the three places where it occurs and substitute “4.5 litres”.
- Schedule A —In the form entitled “Form of Stock Account to be kept by Authorised Methylator”—
- (a) delete “Proof gallons” in both places where it occurs and substitute “Litres of Alcohol”;
- (b) delete “Liquid gallons” and substitute “Litres”.
- In the form entitled “Form of Stock Account to be kept by Person authorised by the Comptroller to receive Methylated Spirits”, delete “liquid gallons” in both places where it occurs and substitute “litres”.

Passed in the House of Representatives this 19th day of April, 1991.

N. COX  
*Acting Clerk of the House*

Passed in the Senate this 23rd day of April, 1991.

R. CUMBERBATCH  
*Acting Clerk of the Senate*