



TRINIDAD AND TOBAGO

No. 8—1952

[L.S.]

I ASSENT,

H. E. RANCE,
Governor.

28th March, 1952.

AN ORDINANCE to amend the Aid to Pioneer Industries
Ordinance, 1950, No. 13 of 1950.

[3rd April, 1952]

Commence-
ment

E NACTED by the Governor of Trinidad and Tobago, with the advice and consent of the Legislative Council thereof.

Enactment

1. This Ordinance may be cited as the Aid to Pioneer Industries (Amendment) Ordinance, 1952, and shall be read as one with the Aid to Pioneer Industries Ordinance, 1950, as amended by the Aid to Pioneer Industries (Amendment) Ordinance, 1950, which Ordinance as so amended is hereinafter referred to as the Principal Ordinance.

Short title

No. 13 of 1950

No. 40 of 1950

Section 4 (1)
of Principal
Ordinance
amended

2. Subsection (1) of section 4 of the Principal Ordinance is hereby amended by adding at the end thereof the following proviso:—

“Provided further that the Governor in Council may in any such order impose continuing conditions to be observed by the pioneer manufacturer and subject to which the status of pioneer manufacturer may be retained”.

Section 5 of
Principal
Ordinance
repealed and
replaced

3. Section 5 of the Principal Ordinance is hereby repealed and replaced by the following section:—

“5 (1). Every pioneer manufacturer shall be entitled, upon the issue to him of a licence by the Governor in Council and subject to such terms and conditions as may be imposed by such licence, to import into the Colony free of customs duty, or to purchase in the Colony subject to refund of customs duty, during a period of five years commencing on the date on which he became a pioneer manufacturer by virtue of an order made under section 4 of this Ordinance, such of the articles included in the Schedule to this Ordinance as may be specified in such licence, if he satisfies the Comptroller of Customs and Excise that such articles are or were required for the construction, alteration, reconstruction or extension of the pioneer factory in relation to which he was declared under section 4 of this Ordinance to be a pioneer manufacturer, or for equipping such pioneer factory or extension thereof for the purpose of manufacturing the relevant pioneer product or products, so however, that relief from customs duty shall not be granted under this section in respect of articles which in the opinion of the Comptroller of Customs and Excise are or were intended for the purpose of effecting repairs to such pioneer factory or extension thereof, or to any apparatus, machinery, appliances or equipment in any pioneer factory or extension thereof.

(2) Every holder of a licence issued under the authority of the last preceding subsection who satisfies the Comptroller of Customs and Excise—

(a) that any article specified in the licence has been purchased by him in the Colony subject to the terms and conditions imposed by the licence and that customs duty was paid upon the importation into the Colony of such article;

(b) as to the amount of the customs duty so paid,

shall be entitled to be refunded by the Comptroller of Customs and Excise the amount of the customs duty so paid: Provided that where the holder of the licence satisfies the Comptroller of Customs and Excise that he is unable to ascertain the amount of the customs duty paid, he shall be entitled to be paid by the Comptroller of Customs and Excise by way of refund of customs duty such sum as is, in the opinion of the Comptroller of Customs and Excise, reasonable: Provided further that no refund of customs duty shall be made under this subsection where the amount of customs duty so paid, or the sum which the Comptroller of Customs and Excise assesses as a reasonable sum to be paid by way of refund of customs duty, as the case may be, is less than ten dollars”.

4. Subsection (1) of section 6 of the Principal Ordinance is hereby amended—

Section 6 (1)
of Principal
Ordinance
amended

(a) by substituting the following paragraph for the first paragraph thereof:—

“Every pioneer manufacturer who imports into the Colony or purchases in the Colony any article in respect of which he has been granted relief from customs duty under the provisions of section 5 of this Ordinance shall—”;

(b) by adding the words “or purchased” immediately after the word “imported” in paragraph (i) thereof.

5. Subsection (1) of section 7 of the Principal Ordinance is hereby repealed and replaced by the following subsection:—

Section 7 (1)
of Principal
Ordinance
repealed and
replaced

“(1) No article acquired by any pioneer manufacturer free of customs duty under the provisions of this Ordinance shall be sold, given away or otherwise disposed of by such pioneer manufacturer except—

(a) in the case of an assignment of the pioneer factory for the purpose for which such article was acquired, to the assignee of such factory; or

(b) upon the pioneer manufacturer paying, or giving security to the satisfaction of the Comptroller of Customs and Excise for the payment of,

- (i) an amount equivalent to the amount of customs duty which, but for the provisions of this Ordinance, would have been payable upon the importation into the Colony of such article, where such article was so imported by such pioneer manufacturer, or
 - (ii) an amount equivalent to the amount refunded to such pioneer manufacturer by way of relief from customs duty under the provisions of subsection (2) of section 5 of this Ordinance, where such article was purchased in the Colony by such pioneer manufacturer; or
- (c) after the expiration of five years from the date of acquisition of such article.”

Section 10 of
Principal
Ordinance
amended

6. Section 10 of the Principal Ordinance is hereby amended—

- (a) by adding thereto the following subsection immediately after subsection (4) thereof:—

“(4A) Where the Governor in Council is satisfied that any pioneer manufacturer has broken any of the conditions contained in the order declaring him to be a pioneer manufacturer and subject to which he was so declared to be a pioneer manufacturer and that having regard to all the circumstances of the case it is expedient so to do, he may revoke the order made under section 4 of this Ordinance declaring such person to be a pioneer manufacturer in relation to the pioneer factory and pioneer industry in respect of which such order was made”;

- (b) by adding thereto the following subsection immediately after subsection (5) thereof:—

“(5A) When any order made under section 4 of this Ordinance is revoked under the provisions of subsection (4A) of this section the provisions of section 5 and of section 8 of this Ordinance shall be deemed never to have applied to the person declared to be a pioneer manufacturer under such order in respect of the pioneer factory and pioneer industry specified

in such order; and such person shall, notwithstanding anything contained in the Customs Ordinance or the Income Tax Ordinance, be liable to pay to the Comptroller of Customs and Excise all sums which but for the provisions of section 5 of this Ordinance would have been payable as customs duty on articles acquired from the construction, alteration, re-construction or extension of the pioneer factory, or for equipping such factory or any extension thereof for the purpose of manufacturing the relevant pioneer product or products, and all sums refunded to him by the Comptroller of Customs and Excise under the authority of subsection (2) of section 5 of this Ordinance, and to the Commissioner of Income Tax such income tax as would but for the provisions of section 8 of this Ordinance have been payable in respect of the pioneer enterprise: Provided that if in the opinion of the Governor in Council liability to the payment in full of any such sums or any such tax would cause undue hardship or if for any other reason the Governor in Council deems it expedient so to do, the Governor in Council may remit the whole or any part of such sums or tax."

Ch. 32. No. 2

Ch. 33. No. 1

7. Subsection (3) of section 11 of the Principal Ordinance is hereby amended by substituting for the expression "under the provisions of subsection (5)" the expression "and to the Commissioner of Income Tax under the provisions of subsection (5) or subsection (5A), as the case may be,".

Section 11 (3)
of Principal
Ordinance
amended

Passed in Council this fourteenth day of March, in the year of Our Lord one thousand nine hundred and fifty-two.

T. F. FARRELL
Clerk of the Council.