

LEGAL NOTICE No. 33

REPUBLIC OF TRINIDAD AND TOBAGO

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

RESOLUTION

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

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

And whereas the Provisional Collection of Taxes Order, 1988 as amended by the Provisional Collection of Taxes (Amendment) Order, 1988 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, 1988":

And whereas it is expedient to confirm the said Order:

Be it Resolved:

That the Provisional Collection of Taxes Order, 1988, be confirmed subject to the following modifications:

1. Paragraph 10 is deleted and replaced as follows—

<sup>"Chap. 47:30
amended"</sup> 10. The Trinidad and Tobago Telephone Act is amended by inserting immediately after section 11, the following new section—

<sup>"Tax on
telephone
service"</sup> 11A. (1) There shall be charged on subscribers a telephone tax of ten per cent of all billings by the Company for tolls and rentals in respect of any period commencing on or after 8th January, 1988, which tax is payable to the Company by all subscribers, save that in the case of residences the tax shall not be charged on rentals.

(2) For the purposes of this section the Board of Inland Revenue (hereinafter called "the Board") shall be the tax authority and the Company

shall be the collector of the tax, which tax shall be deposited with the Comptroller of Accounts for the account of the Board.

(3) Where monies paid by a subscriber represent less than the full amount of his liability to the Company and the tax, the tax payable under this section shall be deducted by the Company before any monies are credited to the account of the subscriber.

(4) The Board may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving and accounting for the telephone tax in like and as full and ample a manner as the Board is authorised to do, in relation to any other tax under the care and management of the Board.

(5) Where a payment in respect of the tax is made in accordance with this section, the tax so paid shall be deemed to have been received by the Board from the subscriber on the date on which it was paid by the subscriber.”.

2. Paragraph 11 is deleted and replaced as follows—

~~“Chap. 48:50~~ 11. The Motor Vehicles and Road Traffic Act is amended—

(a) in section 2 by inserting immediately after the definition of “indivisible load” the following new definition—

““industrial tractor” means a tractor used exclusively for industrial purposes under the authority of a licence issued by the Licensing Authority under this Act;”;

(b) in the First Schedule—

(i) in item (1) by substituting for the words “\$10.00”, “\$12.00” and “\$20.00” occurring under the column “Fees and Duties”, the words “\$30.00”, “\$18.00” and “\$30.00” respectively;

(ii) in item (2) by substituting for the words “\$12.00” and “\$20.00” occurring under the column “Fees and Duties”, the words “\$18.00” and “\$30.00” respectively;

(iii) in item (3) by substituting for the words “\$24.00” and “\$36.00” occurring under the column “Fees and Duties”, the words “\$36.00” and “\$54.00” respectively;

(iv) by substituting for item (4) the following—

(A) "(4)(a) Private Motor Cars,
Stations Wagons and Estate
Cars—

Maximum Gross Weight	HORSE POWER—R.A.I. RATING					
	12 and under	Over 12	Over 20	Over 30	Over 40	Over 50
	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Up to 1,599 lb.	101 25	157 50	213 75	360 00	540 00	735 00
1,600–2,099 lb.	123 75	184 50	318 00	390 00	585 00	765 00
2,100–2,599 lb.	157 50	213 75	360 00	435 00	615 00	810 00
2,600–3,099 lb.	213 75	360 00	435 00	510 00	690 00	885 00
3,100–3,599 lb.	360 00	435 00	510 00	585 00	765 00	960 00
3,600–4,099 lb.	435 00	510 00	585 00	660 00	780 00	1,035 00
4,100 lb. and over	510 00	585 00	660 00	735 00	915 00	1,110 00.";

(B) "(4)(b) Other Vehicles

MAXIMUM GROSS WEIGHT		MOTOR BUS		GOODS VEHICLES		TRAILER	AGRICULTURAL TRAILER
Exceeding (kg)	Not Exceeding (kg)	Petrol	Other than Petrol	Petrol	Other than Petrol		
—	1015	\$ 112.50	\$ 472.50	\$ 101.25	\$ 461.25	\$ 37.50	31 per cent of the rates for goods vehicles."
1015	1525	112.50	487.50	117.00	492.75	46.50	
1525	2030	112.50	501.00	135.00	524.25	57.00	
2030	2540	124.50	529.50	153.00	558.00	66.00	
2540	3050	138.00	556.50	171.00	591.75	75.00	
3050	3555	151.50	591.00	198.00	636.75	84.00	
3555	4065	171.00	630.00	234.00	693.00	94.50	
4065	4570	195.00	676.50	281.25	762.75	105.00	
4570	5080	225.00	732.00	337.50	843.75	112.50	
5080	5590	262.50	787.50	393.75	929.25	135.00	
5590	6095	300.00	844.50	450.00	1,012.50	159.00	
6095	6605	337.50	900.00	506.25	1,098.00	184.50	
6605	7110	375.00	957.00	562.50	1,181.25	205.50	
7110	7620	412.50	1,012.50	618.75	1,266.75	228.00	
7620	8130	450.00	1,069.50	675.00	1,350.00	255.00	
8130	8635	487.50	1,125.00	731.25	1,435.50	285.00	
8635	9145	525.00	1,182.00	787.50	1,518.75	317.50	
9145	9650	562.50	1,234.50	843.75	1,604.25	343.75	
9650	10160	600.00	1,294.50	900.00	1,687.50	900.00	

MAXIMUM GROSS WEIGHT		MOTOR BUS		GOODS VEHICLES		TRAILER	AGRICULTURAL TRAILER
Exceeding (kg)	Not Exceeding (kg)	Petrol	Other than Petrol	Petrol	Other than Petrol		
10160	10670	\$ 637.50	\$ 1,350.00	\$ 956.25	\$ 1,773.00	\$ 956.25	
10670	11175	\$ 675.00	\$ 1,407.00	\$ 1,012.50	\$ 1,851.75	\$ 1,012.50	
11175	11685	\$ 712.50	\$ 1,462.50	\$ 1,068.75	\$ 1,941.75	\$ 1,068.75	
11685	12190	\$ 750.00	\$ 1,527.00	\$ 1,125.00	\$ 2,025.00	\$ 1,125.00	
12190	13700	\$ 787.50	\$ 1,575.00	\$ 1,181.25	\$ 2,110.50	\$ 1,181.25	
13700	13210	\$ 825.00	\$ 1,632.00	\$ 1,237.50	\$ 2,193.75	\$ 1,237.50	
13210	13770	\$ 862.50	\$ 1,687.50	\$ 1,293.75	\$ 2,279.25	\$ 1,293.75	
13770	14225	\$ 900.00	\$ 1,743.00	\$ 1,350.00	\$ 2,362.50	\$ 1,350.00	
14225	14730	\$ 937.50	\$ 1,800.00	\$ 1,406.25	\$ 2,448.00	\$ 1,406.25	
14730	15240	\$ 975.00	\$ 1,860.00	\$ 1,462.50	\$ 2,531.25	\$ 1,462.50	

(v) in item (5)(a) by substituting for the words "\$2.00" the words "\$3.75";

(vi) in item (5)(b)(i) by substituting for the words "\$5.25" the words "\$7.88" and in item (5)(b)(ii) by substituting for the words "\$7.00" the words "\$10.50";

(vii) in item (6) by substituting for the words "\$6.00" the words "\$9.00";

(viii) by renumbering items (7) to (18) and (18) to (21) as (8) to (19) and (20) to (23) respectively and by inserting the following new item—

(7) Industrial tractors—rates occurring in item 4(b) of this Schedule under the heading "GOODS VEHICLES—Other than petrol."";

(ix) in item (8)(a) as renumbered by substituting for the words "\$100.00" the words "\$200.00";

(x) in item (13) as renumbered by substituting for the words "\$20.00" the words "\$100.00"; and

(xi) in item (15) as renumbered by substituting for the words "\$40.00" wherever they appear the words "\$100.00".

3. Paragraph 12 is deleted and replaced as follows—

**"Chap. 54:70
amended** 12. The Trinidad and Tobago Electricity Commission Act is amended by inserting immediately after section 53 the following new section—

53A. (1) There shall be charged on all consumers an electricity tax of five per cent on all billings by the Commission for energy supplied by the Commission on or after 8th January, 1988 which tax is payable to the Commission by all consumers.

(2) For the purposes of this section the Board of Inland Revenue (hereinafter called "the Board") shall be the tax authority and the Commission shall be the collector of the tax, which tax shall be deposited with the Comptroller of Accounts for the account of the Board.

(3) Where the monies paid by the consumer represent less than the full amount of his liability to the Commission and the tax, the tax payable under this section shall be deducted by the Commission before any monies are credited to the account of the consumer.

(4) The Board may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving and accounting for the electricity tax in like and as full and ample a manner as the Board is authorised to do, with relation to any other tax under the care and management of the Board.

(5) Where a payment in respect of the tax is made in accordance with this section, the tax so paid shall be deemed to have been received by the Board from the consumer on the date on which it is paid by the consumer." ".

4. Paragraph 13 is amended—

(a) by substituting for subparagraph (d) the following—

"(d) in section 12 by inserting a new paragraph (j) as follows—

"(j) rental payments incurred for the purpose of the production of income unless information relating to such payments and to the payee are furnished to the Board in a form, approved by the Board." ";

(b) in subparagraph (e)—

(i) by substituting for the words "an individual" occurring in line two of section 34A(1), the words "a resident individual", and by adding immediately after the word "credited" occurring in the last line the words "and the remainder of the interest paid or credited to the individual shall not form part of the chargeable income of such individual";

(ii) by adding immediately after subsection (2) the following new subsection—

"(3) This section shall not apply to a resident individual to whom the interest paid or credited is not more than \$5,000, during a year of income and who satisfies the bank, financial institution or such person referred to in subsection (1) that he is an old age pensioner within the meaning of the Old Age Pensions Act, but where such interest exceeds Chap. 32:02 \$5,000 the tax shall be charged on the excess.";

(c) by deleting paragraph (f) and substituting therefor the following—

"(f) by inserting immediately after section 48 the following new sections—

"Income tax surcharge

48A. (1) There shall be charged and paid to the Board, income tax, in this section referred to as "income tax surcharge" on the total income of every person for each year of income at the rate of five per cent.

as cioè dopo l'acqua di mare
e altri soli viveri, non si può
essere più possibile fare un
vivere a dirsi che debba esser
etimologico per ciò che non
lo facciano le loro cause.

soft to deeper in softening, and
most soft condition of all, the
red Bawdier sand, which
readily separates from the others.

200 (2) అధ్యాత్మిక వ్యాఖ్యలు

eff'le case key eff'le case key
-falez n'eferar binal m'f'rem m'f'rem
ege sering eff'le case key
vd bevoegde partijen eff'le case key

gabriusseos. "Machado" is a common
surname in Brazil and it's hard to
know who each Machado is.
And there's another sort of machado,
a civil servant of Portugal in Brazil.
So you can't say exactly who he is.

Geometric Properties of the Riemann Zeta Function

and the rest of the day I am
at the library, writing, reading,
and editing my notes again.
I have to make sure I have
all the facts straight before
I sit down to write.

base legato ed illica suonata
sinti mi piaci' e' unico (Kreisler)
-ma non esiste' un primo
vivere, lo sconosci tutto col
suo edificarsi (Kreisler)

(2) Notwithstanding any rule of law to the contrary, the income of a person that would be subject to tax but for the provisions of any written law (other than this Act except section 42) conferring exemptions from income tax, shall be within the charge to the tax imposed by this section.

(3) In this section "total income" has the meaning assigned to it by section 8.

(4) Where a person is an individual other than an employed person the income tax surcharge shall be paid to the Board on or before 31st March, 30th June, 30th September and 31st December in each year of income and the provisions of section 79 shall apply *mutatis mutandis* to this subsection.

(5) Where the income tax surcharge is in respect of an employed person it shall be effected by his employer who shall deduct from the emoluments of the employed person at the time that payment of such emoluments is made a sum equal to the amount of the income tax surcharge imposed under this section and deposit the sum so deducted with the Board.

(6) Income tax surcharge shall be deposited with the Board by an employer on or before the fifteenth day of the month following that in which the surcharge is deducted from the emoluments of the employed person in respect of whom it is paid.

48B. (1) Notwithstanding the income tax surcharge set out in section 48A, where the total income for a year of income of a resident individual—

(a) does not exceed \$12,000, no income tax surcharge shall be charged;

(b) exceeds \$12,000 but does not exceed \$25,000, a sum of \$12,000 shall be deducted from the total income in computing the income tax surcharge;

- (c) exceeds \$25,000 but does not exceed \$37,000, the income tax surcharge shall be limited to \$650 plus ten per cent of the total income in excess of \$25,000.””;
- (d) by deleting paragraph (g) and substituting the following—
“(g) in section 76 by adding the following new subsections—
“(6) Any person who refuses, fails or neglects to furnish a return of income for the year of income 1987 and subsequent years after six months of the time required to file the return shall thereafter in addition to any other penalty provided in the Act, be liable to a penalty of one hundred dollars for every six months or part thereof during which such failure, neglect or refusal continues.
(7) Any person who has not furnished a return of income for any year of income preceding the year of income 1987 and refuses, fails or neglects to furnish such return on or before 31st October, 1988 shall in addition to any other penalty provided in the Act, be liable to a penalty of one hundred dollars for every six months or part thereof during which such failure, neglect or refusal continues in respect of any such return.”;
(e) in paragraph (h) by substituting for the word “one” occurring in line two of subsection (1A) the word “each” and for the words “chargeable income” occurring in line four, the words “tax liability”;
(f) in paragraph (i) by deleting subparagraph (ii) and substituting therefor the following—
“by substituting for the words “twelve per cent” occurring in line eleven, the words “fifteen per cent” and by deleting the words “if made within twelve months and thereafter at the rate of fifteen per cent a year” occurring in lines thirteen to fifteen”;
(g) by deleting paragraph (l) and replacing it as follows—
“(l) in section 130, by adding immediately after subsection (8) the following new subsection—
“(9) This section does not apply to interest paid or credited to a resident individual.””;
(h) in paragraph (n)—
(a) by deleting the word “(i)”;
(b) by deleting subparagraph (ii);

(i) by deleting paragraph (o) and substituting therefor the following—

"(o) by substituting for paragraphs 1 and 2 of the Fourth Schedule the following—

"1. The income of any person from any distribution made by a resident company in the year shall be taken to be one hundred and eighty-five per cent of the distribution actually made, if the distribution was made by a company subject to corporation tax or petroleum profits tax at forty-five per cent and one hundred and sixty-five per cent if the distribution was made by a company subject to corporation tax at forty per cent.

2. Where such income is included in the chargeable income of such person there shall be set off for the purposes of collection against the tax payable by such person an amount equal to eighty-five per cent of the distribution actually made if the distribution was made by a company subject to corporation tax or petroleum profits tax at forty-five per cent and sixty-five per cent if the distribution was made by a company subject to corporation tax at forty per cent.””

5. Paragraph 14 is deleted and replaced as follows—

“Chap. 75:02 14. The Corporation Tax Act is amended—

(a) by inserting the following new sections—

**“Business
levy**

3A. (1) There shall be levied and paid to the Board corporation tax referred to as “business levy” on the chargeable profits of a company for each year of income at the rate of one and a half per cent.

(2) The provisions of this Part shall apply to business levy as it applies to corporation tax.

(3) The business levy shall be paid to the Board on or before 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.

(4) In addition to the exemptions provided for in section 6, this section shall not apply to—

(a) companies owning or engaged in the operation of hotels;

- (b) public utilities owned by the State, the Development Finance Corporation, the Deposit Insurance Corporation and the Agricultural Development Bank;
- (c) profits from petroleum operations.”;

(b) by inserting in its alphabetical sequence in section 2(1) the following definition—

““petroleum operations” has the meaning assigned to it by section 2(1) of the Chap. 75:04 Petroleum Taxes Act.”;

(c) by deleting the First Schedule and substituting therefor the following—

“FIRST SCHEDULE

RATE OF CORPORATION TAX

For every dollar of the chargeable profits of a company—40 per cent save that—

1. Where the chargeable profits of a company include profits derived from petroleum operations which are subject to tax under the Corporation Tax Act, the rate of tax shall be forty-five per cent in respect of profits derived from such operations.
2. In the case of the long-term insurance business of an assurance company the rate of tax shall be fifteen per cent, except that where profits of that business are transferred to the shareholder's account a corresponding amount of the profit of the accounting period ending in the year of income in which the transfer was made shall be treated as chargeable at the rate of forty per cent, and where there is an insufficiency of such profits of that accounting period the amount by which the profits so transferred exceeds the profits of such period shall be deemed to be profits of that period after making allowance for any tax previously paid.”.

6. Paragraph 15 is deleted and replaced as follows—

“15. The Unemployment Levy Act is amended—

- (a) by inserting immediately after section 5 a new section as follows—

“Exception 5A. The provisions of this Act do not apply to individuals.”;

- (b) by substituting for the words “twelve per cent” occurring in line five of section 9(5), the words “fifteen per cent”.”.

7. Paragraph 16 is deleted and replaced as follows—

- “Chap. 76:01 16. The First Schedule to the Stamp Duty Act is amended under the heading “Customs entries in respect of imported goods” by substituting for the words “6 per cent” and “12 per cent” the words “10 per cent” and “20 per cent” respectively.”.

8. Paragraph 17 is amended by substituting for subparagraph (d) the following—

“(d) under the heading “Goods not chargeable with purchase tax”—

(i) by substituting for paragraph (c) the following—

“(c) 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.”;

(ii) by renumbering paragraphs (d) and (e) as (e) and (f), and by inserting the following new paragraph—

“(d) 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.”.

9. Paragraph 18 is deleted and replaced as follows—

“Act No. 14 of 1987 amended 18. The Finance Act, 1987, is amended—

(a) in section 4(2) by substituting for the words “twelve per cent” occurring in line five, the words “fifteen per cent” and by deleting all the words after the words “date of payment” occurring in line seven thereof;

(b) in section 5(2)—

(i) by substituting for the words “ten per cent” occurring in line five, the words “fifty per cent.”;

(ii) by substituting for the words “twelve per cent” occurring in line six, the words “fifteen per cent” and by deleting all the words after the word “payment” occurring in line nine;

(c) by deleting paragraph (a) of section 16; and

(d) by inserting a new section 24A as follows—

“**Exemptions** 24A. The provisions of this Part do not apply to individuals.”.

10. Paragraph 19 is deleted and replaced as follows—

“**Consolidated Special Levy** 19. (1) There shall be charged a consolidated special levy (hereinafter referred to as “the levy”) on c.i.f. value of goods—

Chap. 78:01 (a) imported under section 56(3) of the Customs Act, at the following rate—

(i) goods which qualify for entry without payment of customs duty— $12\frac{1}{2}$ per cent levy;

- (ii) goods which qualify for entry at a conditional reduced 5 per cent rate of customs duty— $7\frac{1}{2}$ per cent levy;
- (iii) goods which qualify for entry at a conditional reduced 10 per cent rate of duty— $2\frac{1}{2}$ per cent levy; and
- (b) imported under item 8 of the Second Schedule to the Customs Act— $12\frac{1}{2}$ per cent levy.

(2) The levy shall be paid to the Comptroller of Customs and Excise at the time the goods are entered, within the meaning of the Customs Act, and shall be paid into the Consolidated Fund.

- (3) The following goods shall be exempt from the levy—
 (a) goods imported by or for the use of a Company which enjoys a concession, engaged in offshore petroleum explorations or production operations to be used in such operations by that Company;
 (b) goods imported by or for the use of a Company or individual enjoying a concession, engaged in the production of garments;
 (c) goods listed as items (a) to (h) inclusive, in the First Schedule to the Stamp Duty Act under the heading "Exemptions".

(4) For the purposes of this section "garments" means the items listed in the Purchase, Sweepstake, Departure and Airline Ticket Taxes Order, 1987.

(5) The Minister may, wherever he considers it expedient to do so, remit or refund the levy in whole or in part.

(6) Where a person pays the levy of a greater value than was necessary, the Comptroller of Customs and Excise may on application made within two years after the levy was paid refund the excess levy paid.

(7) An exporter who has paid levy under this section on raw material or intermediate goods used by him in the manufacture or production of goods which have been exported shall be eligible for a tax credit in respect of such exports which tax credit shall be claimed against his income tax or corporation tax liability in the return of income filed with the Board of Inland Revenue for a year of income.

(8) No exporter shall be granted a tax credit unless he is registered with the Trinidad and Tobago Development Corporation, established under the Trinidad and Tobago Export Development Corporation Act at the time the tax credit is claimed.

(9) The tax credit shall be based on the following formula—

$$\frac{\text{Total units of exports}}{\text{Total units of production}} \times \text{Applicable rate} \times \text{levy paid}$$

(10) In computing the applicable levy paid for the purposes of the formula in subsection (9) the following rules shall apply—

- (a) the imported inputs of raw material or semi-manufactured goods have been used directly in the manufacture of the finished product;
- (b) the value of the imported input shall be measured at the lowest c.i.f. value within the period for which the claim is made;
- (c) imported inputs shall include packing and packaging material; and
- (d) the total units of exports shall form part of the total units of production for the period in respect of which the claim is made.

(11) This subsection shall come into operation on 1st July, 1988".

11. Paragraph 20 is deleted and replaced as follows—

"Special tax 20. (1) 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 shall pay a special tax of ten per cent on the c.i.f. value of his household effects where—

- (a) subject to subparagraph (2), the household effects accompany the citizen;
- (b) the household effects are admitted as such by the Comptroller of Customs and Excise (hereinafter called "the Comptroller");
- (c) the c.i.f. value of the household effects does not exceed \$25,000.00; and
- (d) the household effects are declared to have been in the use and possession of the citizen for at least one year.

(2) Notwithstanding paragraph (a) of subparagraph (1) the citizen shall pay the special tax where the household effects are brought into Trinidad and Tobago within two months before or after his return, or within such further period as the Comptroller shall in the circumstances deem reasonable.

(3) Where the c.i.f. value of the household effects exceed \$25,000.00 the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act, the Stamp Duty Act and the Customs Act apply in respect of the excess.

(4) The special tax shall be collected by the Comptroller when the household effects are entered, within the meaning of the Customs Act, and shall be paid into the Consolidated Fund.

(5) The Comptroller may do all such acts as he may deem necessary and expedient for collecting, receiving and accounting for the special tax in like manner as he is authorised to do in relation to duty under the Customs Act."

12. Paragraph 21 is deleted and replaced as follows—

*"Chap. 78:01 21. The Second Schedule to the Customs Act is amended—
amended*

(a) in item 3 by renumbering sub-items (c) to (f) as (d)
to (g) and by inserting the following new sub-item—

"(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 and who
has resided abroad continuously for at
least five years immediately prior to his
return.";

(b) in sub-item (d) as renumbered by substituting for
the words "(a) or (b)" the words "(a) to (c)."."

Confirmed by the House of Representatives this 29th day of January, 1988.

J. E. CARTER
Clerk of the House