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2nd Session Second Parliament Trinidad and Tobago  
16 Elizabeth II

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TRINIDAD AND TOBAGO  
**Act No. 12 of 1968**

[L.S.]

AN ACT to amend the Customs Ordinance to make provision for matters arising out of the Caribbean Free Trade Association.

*[Assented to 25th April, 1968]*

BE IT ENACTED by the Queen's Most Excellent Majesty, <sup>Enactment</sup> by and with the advice and consent of the Senate and House of Representatives of Trinidad and Tobago, and by the authority of the same, as follows:—

**1.** (1) This Act may be cited as the Customs (Amend- Short title ment) Act, 1968.

(2) Section 3 and section 4 shall come into operation on the effective date of the Agreement.

Interpretation

2. (1) In this Act—

“the Agreement” means the agreement establishing the Caribbean Free Trade Association which was signed at Dickenson Bay, Antigua on the 15th day of December, 1965, and includes the Supplementary Agreement;

“the Signatories’ Legislatures” means the respective Legislatures of all Territories participating in the Agreement as Signatory Territories.

(2) For the purposes of subsection (2) of section 1, such day as is, proclaimed by the Governor-General and published in the *Gazette*, to be or to have been, the date of the taking effect of the Agreement pursuant to the deposit, with the Government of Antigua, of instruments signifying the ratification by the Signatories’ Legislatures of the Agreement which is hereby ratified for the purpose, shall be deemed the effective date of the Agreement.

Customs  
Ordinance  
Ch. 32. No. 2.  
amended

3. The Customs Ordinance is amended—

(a) by deleting the definition of “British Empire” occurring in section 2 thereof;

(b) by substituting for section 11 thereof the following section:—

“11. (1) Any Order or Resolution passed or made under sections 5, 6, or 7 may impose different rates of import duty upon—

(a) goods which are shown to the satisfaction of the Comptroller, to have been—

(i) of Association area origin;

(ii) consigned from a port of a territory set out in Part I of the First Schedule; and either to have been the produce of or to have been manufactured within a territory set out in Part I of the First Schedule; and

- (b) goods not shown to the satisfaction of the Comptroller to be goods consigned or produced as in paragraph (a).

(2) Duties imposed upon goods consigned or produced as in paragraph (a) of subsection (1) shall be distinguished in the order or resolution as duties imposed under the Preferential Tariff, and duties imposed upon goods within the meaning of paragraph (b) of subsection (1) shall be distinguished as duties imposed under the General Tariff”;

- (c) by deleting the word “British” occurring in line two immediately before the word “Preferential” in section 12 thereof;
- (d) by inserting immediately after section 12 thereof the following sections:—

“Interpretation 12A. In this section and in sections 12B, 12C, 12D, 12E, 12F and 12G—

“Association” means the Caribbean Free Trade Association;

“Association Agreement” means the agreement signed on the 15th December, 1965, at Dickenson Bay, Antigua, for the establishment of the Association, and includes the supplementary agreement amending that agreement;

“Association area origin” means in relation to any goods that they were grown, produced or manufactured in a Territory in the Association area and consigned from a port in such Territory to Trinidad and Tobago;

"Association rate of duty" means a rate of customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in, and consigned from, any Territory in the Association Area, and includes an exemption so applicable from customs duty;

"Association Territories" means the Territories specified in Part II of the First Schedule which the Governor-General may by Order published in the *Gazette* amend from time to time by adding to or deleting therefrom any country or Territory;

"Association area" means the Association Territories;

"customs duty" includes any duty corresponding to customs duty in any Territory of the Association area;

"drawback" includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Territory in the Association area;

"the Oils and Fats Agreement" means the agreement made on the 26th January, 1967, between the Governments of Guyana, Barbados, Dominica, Grenada, Saint Lucia, Saint Vincent and Trinidad and Tobago.

"Customs duty  
on goods of  
Association  
area origin

12B. (1) Notwithstanding anything to the contrary provided by this Ordinance but subject to subsection (2), customs duty imposed on goods of any description shall not apply to goods of the like description which are of Association area origin.

(2) The provisions of subsection (1) shall be subject to the provisions of any order made by the Governor-General under section 6 or section 7 whereby customs duty on any goods of Association area origin is reduced or increased under the appropriate tariff mentioned in subsection (2) of section 11 pursuant to or in accordance with the provisions of the Agreement.

Regulations  
for deter-  
mining origin  
and place of  
consignment  
of goods.

12C. (1) The Governor-General may by regulations make provisions as to the case, in which, in determining eligibility for any Association rate of duty, goods are or are not to be treated as of Association area origin, as to the time by reference to which, in determining eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

(2) Subject to the provisions of any regulations under this section, where, in connection with eligibility for an Association rate of duty any question arises whether goods are of Association area origin the Comptroller may require the importer of the goods to furnish to him, in such form as he may require, proof of any statement made to him as to any

fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

(3) Regulations under this section may make different provisions for different purposes and in relation to goods of different descriptions.

(4) For the avoidance of doubt it is hereby declared that regulations under this section may make provision for determining in what cases produce of the sea, or goods manufactured or produced therefrom at sea, are to be treated as of Association area origin.

Drawback

12D. Notwithstanding anything in sections 12B and 12C, in such circumstances or subject to such limitations as may be prescribed—

- (a) goods of Association area origin may be treated as not eligible for an Association rate of duty on importation into Trinidad and Tobago if drawback was allowable in connection with any exportation from any Territory of the Association area of such goods or of articles used in the manufacture or production of such goods and the Comptroller is not satisfied that such drawback has not been or will not be allowed;
- (b) there shall, upon demand being made by the Comptroller, be payable on goods which, on their importation, have been treated as eligible for an Association rate of

duty and after their importation drawback allowable as aforesaid is allowed, the full amount of duty which would have been chargeable thereon if they had not been so treated, less the amount of duty, if any, paid on their importation.

Oils and  
Fats  
Agreement

12E. The provisions of sections 12B, 12C and 12D shall not apply to goods consigned from any Territory in the Association area, other than a Territory, the Government of which is a party to the Oils and Fats Agreement and consisting of or manufactured from, oils and fats within the meaning of that agreement or any such oils or fats.

Verification  
of origin  
of exported  
goods

12F. (1) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any other Government department under arrangements made for the purposes of the Association Agreement or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Trinidad and Tobago any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from Trinidad and Tobago are eligible in any other Territory of the Association area for an Association rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Territory or to the authority therein designated under any arrangements aforesaid such

report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require—

- (a) the exporter; or
- (b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or
- (c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(2) Any reference in subsection (1) to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(3) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, incur a penalty of five hundred dollars.

(4) An averment in any process in proceedings under subsection (3) that any requirement to furnish information which has been made by the Comptroller was made for the purposes specified in subsection (1) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.



(5) Any person who in Trinidad and Tobago makes or signs, or causes to be made or signed, any document relating to goods exported from Trinidad and Tobago which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods purchased or manufactured, or to be produced or manufactured, from the goods, are eligible in any Territory of the Association area for an Association rate of duty shall incur a penalty of two thousand five hundred dollars.

Regulations  
for modifi-  
cation of  
Agreement

12G. The Governor-General may, if it appears expedient so to do by reason of any decision taken by the Council of the Association or any agreement with respect to trade made between all or any of the Member Territories for the time being of the Association, make regulations providing that sections 12A, 12B, 12C, 12D, and 12E shall have effect with such adaptation or modification of any reference to the Association Agreement, the Association Territories, Association rates of duty or the Oils and Fats Agreement as may be specified in the regulations.

Regulations  
to be laid  
before  
Parliament

12H. Regulations made by the Governor-General under sections 12C, 12D and 12G shall be subject to negative resolution of the Senate and the House of Representatives.

4. The enactment mentioned in the first column to the Second Schedule is amended to the extent specified in the second column thereto.

Enactment  
amended

## FIRST SCHEDULE

(Section 11)

## PART I

*Territories regarding whose goods "Preferential  
Tariff" is applicable*

The United Kingdom of Great Britain and Northern Ireland  
Dependent Territories of the United Kingdom of Great  
Britain and Northern Ireland  
The Commonwealth of Australia  
Dependent Territories of the Commonwealth of Australia  
Barbados  
Botswana  
Burma  
Canada  
Ceylon  
The Republic of Cyprus  
The Gambia  
Ghana  
Guyana  
India (including Sikkim)  
The Republic of Ireland  
Jamaica  
Kenya  
Lesotho  
Malawi  
Malaysia  
Malta  
New Zealand  
Dependent Territories of New Zealand  
Nigeria  
Pakistan  
Sierra Leone  
Singapore  
South Rhodesia  
The United Republic of Tanzania  
Trinidad and Tobago  
Uganda  
Western Samoa  
Zambia

Any part of Her Majesty's Dominions not mentioned above

Any protectorate, protected state or trust territory within  
the meaning of the British Nationality Acts, 1948 and  
1958

Any territories which have acquired associated status in  
relation to the United Kingdom, and any independent  
territories which having formerly been dependent  
territories, hereinbefore referred to, remain in the  
Commonwealth.

## PART II

(Section 12A)

*Member Territories of Caribbean Free Trade Association*

Antigua	Guyana
Barbados	Trinidad and Tobago

## SECOND SCHEDULE

<i>First Column</i>	<i>Second Column</i>	
The Trade Ordinance 1958.		No. 19 of 1958

Insert immediately after subsection (2) of section 4 thereof the following:—

“(3) No order made or licence issued under subsection (2) after the commencement of the Customs (Amendment) Act, 1968, shall apply so as to prohibit or restrict the export of goods or the import of goods from any Territory in the Association area save in so far as it expressly provide for such prohibition or restriction.

(4) In this section the expressions—  
 “Association area” means the Association Territories as defined in section 12A of the Customs Ordinance;

“Territory” means a Territory set out in Part II of the First Schedule to the Customs Ordinance.”.

Passed in the House of Representatives this 19th day of April, 1968.

G. R. LATOUR  
*Clerk of the House of Representatives*

Passed in the Senate this 23rd day of April, 1968.

J. E. CARTER  
*Clerk of the Senate*