

## MISCELLANEOUS TAXES ACT

### CHAPTER 77:01

<b>Act</b>			
<b>13 of 1963</b>			
Amended by			
1 of 1968	17 of 1985	13 of 1995	*30 of 2007
198/1976	23/1985	94/1995	158/2007
10 of 1977	198/1985	8 of 1996	195/2009
14 of 1977	1 of 1986	35 of 1998	13 of 2010
1 of 1979	3/1986	34 of 2000	98/2010
203/1979	14 of 1987	50 of 2000	2 of 2012
22 of 1980	6 of 1989	91 of 2000	2 of 2013
146/1982	37 of 1989	213/2001	46/2013
3/1983	9 of 1990	2 of 2002	1 of 2016
7 of 1983	12 of 1990	5 of 2004	*163/2016
13 of 1983	*6 of 1991	311/2004	10 of 2016
4/1984	4 of 1992	2 of 2006	*15 of 2017
11/1984	6 of 1993	277/2006	23 of 2019
16 of 1984	3 of 1994	326/2006	30 of 2020
19/1984	14 of 1994	17 of 2007	344/2020
7 of 1985	5 of 1995		10 of 2021
			16 of 2021

(\*See Notes on pages 2, 3 and 4)

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### Note on Subsidiary Legislation

Orders made under sections 11 and 14 of the Act have been omitted since these sections have been repealed by Act No. 37 of 1989.

Orders made under section 72 of the Act have been omitted as these Orders are frequent and numerous. *See* LN 315/2020, LN 420/2020; LN 3/2023; LN 248/2024 and LN 251/2024.

For Legal Notice references to these omitted Orders *see* the *Consolidated Index of Acts and Subsidiary Legislation*, 2001, under “Miscellaneous Taxes Act (Chap. 77:01)”.

### Note on Short Title of this Act

This Act was originally entitled the Finance Act, 1963 (Act No. 13 of 1963)—

- (a) In the 1980 Revised Edition it was renamed as the “Purchase, Sweepstake and Departure Taxes Act”;
- (b) By Act No. 7 of 1983 it was renamed as the “Purchase, Sweepstake, Departure and Airline Ticket Taxes Act”; and
- (c) By Act No. 6 of 1989 it has now been renamed as the “MISCELLANEOUS TAXES ACT”.

### Note on Act No. 25 of 1986

Section 17 of Act No. 25 of 1986 states as follows:

“(c) Part I of the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act, shall not apply to goods imported under an A.T.A. Carnet”.

N.B. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act has been renamed as the Miscellaneous Taxes Act.

(*See* Note above on Short Title of this Act)

### Note on Finance Act, 1991 (Act No. 6 of 1991) Validations

A. With respect to the validation of the retention of taxes by the Airports Authority [in its capacity as a Tax Authority under Part III of the Miscellaneous Taxes Act (Chap. 77:01)], section 3 of the Finance Act, 1991 provides as follows:

- “Retention of taxes.  
Ch. 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.”.

**B.** With respect to the validation of payment or deduction made pursuant to paragraph 25 of the Provisional Collection of Taxes Order, 1990 (LN 239/1990) section 30 of the Finance Act, 1991 provides as follows:

“Savings.  
Ch. 74:01.  
Act—  
LN 239/1990.

**30.** Notwithstanding section 4(2) of the Provisional Collection of Taxes

(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 unauthorised payment or deduction.”.

#### Note on section 41 of the Act

The Provisional Collection of Taxes Order, 1993 (LN 169/1993) inserted as Part IX to the Miscellaneous Taxes Act contains sections 39 to 41. However, the Finance Act, 1994 (Act No. 3 of 1994) which gave effect to LN 169/1993 did not contain section 41 which is reproduced hereunder—

“Power to  
collect tax.  
[169/1993  
174/1993].

**41.** The Board may do all such acts as it may deem necessary or expedient for raising, collecting, receiving and accounting for the 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.”.

#### Note on Act No. 30 of 2007

Section 2 of Act No. 30 of 2007 provides that the amendment to section 62 shall come into effect from 21st August 2007 and that the amendments to sections 40, 52, 58(2) and 59 shall come into effect from 1st January 2008.

**Note on Adaptation**

Under paragraph 6 of the Second Schedule to the Law Revision Act (Chap. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by LN 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

**Note on Part XV**

Part XV was inserted into this Act by the Provisional Collection of Taxes Order (LN 163/2016) and contains sections 70 to 72. This Order took effect from 20th October 2016.

**Note on Parts IIA and IIIA**

Parts IIA and IIIA were inserted into this Act by section 9(a) and (b) of Act No. 15 of 2017. Section 9(a) was proclaimed by LN 119/2018 and took effect on 13th August 2018. Section 9(b) took effect on 19th December 2017.

**CHAPTER 77:01**

**MISCELLANEOUS TAXES ACT**

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- to ) (*Repealed by Act No. 37 of 1989*).
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CHAPTER 77:01

MISCELLANEOUS TAXES ACT

An Act to provide for raising revenue by the imposition of certain taxes, and for matters connected therewith. 13 of 1963.

[2ND MAY 1963]

Commencement.

1. This Act may be cited as the Miscellaneous Taxes Act.

Short title.  
[7 of 1983  
6 of 1989].

2. In this Act, "Tax Authority", in relation to any tax, means the person or authority having the care and management of that tax.

Interpretation.

PART I

3.)  
to } (Repealed by Act No. 37 of 1989).  
19.)

PART II

SWEEPSTAKE WINNINGS TAX

20. In this Part, "Turf Club" means each of the following:

Interpretation.

- (a) the Trinidad Turf Club;
- (b) the Arima Race Club;
- (c) the New Union Park Turf Club;
- (d) the Tobago Race Club.

21. The Tax Authority for the purposes of the sweepstake winnings tax under this Part shall be the Board of Inland Revenue.

Tax Authority  
for sweepstake  
winnings tax.

22. (1) A tax, to be called sweepstake winnings tax, shall be charged on all sweepstake winnings.

Sweepstake  
winnings tax.

(2) Sweepstake winnings tax shall be charged at the rate of ten per cent of the winnings and shall be deducted by the Turf Club out of the amount appropriated to such winnings.

(3) The Turf Club shall be accountable to the Tax Authority for the tax and shall pay the same over to the Tax Authority at such times as it may direct.

(4) In this section “sweepstake winnings” or “winnings” means all prize monies payable as winnings on any paper, ticket or token sold or issued in connection with any sweepstake organised and controlled by a Turf Club in connection with any race meeting, but does not include any monies payable by way of commission, honorarium to the sellers of any such paper, ticket or token.

#### PART IIA

#### LOTTERY WINNINGS TAX

Definitions.  
[15 of 2017].

**22A.** In this Part—

“Board” has the meaning assigned to it under section 2 of the National Lotteries Act;

“national lottery” has the meaning assigned to it under section 2 of the National Lotteries Act;

“Tax Authority” means the Board of Inland Revenue.

Winnings tax.  
[15 of 2017].

**22B.** A tax, to be called “a lottery winnings tax” shall be charged on all prize money paid out in respect of any paper, ticket or token sold or issued in connection with a national lottery that is in excess of one thousand dollars.

Rate of  
winnings tax.  
[15 of 2017].

**22C.** The lottery winnings tax under section 22B shall be charged at the rate of ten per cent.

Liability to  
pay tax.  
[15 of 2017].

**22D.** (1) The Board and its agents shall be responsible for withholding winnings tax before the payment of any prize money.

(2) Where the Board or any of its agents fail to withhold lottery winnings tax as required under subsection (1), the Board or its agent, as the case may be, shall in addition to the lottery winnings tax that was not paid, be liable to pay an additional amount of twenty-five per cent of the value of the lottery winnings tax to the Tax Authority.

(3) Where the Board or any of its agents fail to withhold lottery winnings tax as required under subsection (2), the Board or its agent, as the case may be, shall be liable to pay interest on the entire sum at a rate of fifteen per cent per annum.

**22E.** (1) The Board shall in respect of all lottery winnings tax withheld by it or any of its agents in any month, pay the lottery winnings tax to the Tax Authority on, or before the fifteenth day of the following month.

Payment of  
winnings taxes.  
[15 of 2017].

(2) Where the Board fails to pay to the Tax Authority lottery winnings tax in accordance with subsection (1), the Board shall, in addition to the lottery winnings tax that was not paid, be liable to pay an additional amount of twenty-five per cent of the value of the lottery winnings tax to the Tax Authority.

(3) Where the Board fails to pay to the Tax Authority lottery winnings tax as required under subsection (2), the Board shall be liable to pay interest on the entire sum at a rate of fifteen per cent per annum.

(4) Payment of lottery winnings tax under subsection (1), shall be accompanied by a return in such form as may be approved by the Tax Authority and signed by a person authorised by the Board.

**22F.** The President may remit or refund lottery winnings tax to the Board or any penalty associated with the non-payment of lottery winnings tax if the Tax Authority is satisfied that it would be just and equitable to do so.

President may  
remit or refund  
taxes.  
[15 of 2017].

**22G.** (1) The Tax Authority may at any time audit the Board to ensure that the correct taxes are paid to the Authority.

Tax Authority  
may audit.  
[15 of 2017].

(2) The Tax Authority shall, in respect of the collection and recovery of lottery winnings taxes and an audit under subsection (1), have all the powers which the Board of Inland Revenue has in relation to income tax under the Income Tax Act.

**PART III**  
**DEPARTURE TAX**

Interpretation.  
[30 of 2007].

**23.** (1) The Tax Authority for the purposes of departure tax under this Part shall be the Chief Immigration Officer.

(2) In this Part, “port” means —

Ch. 51:01.

(a) the port of Port-of-Spain and the port of Scarborough as defined in section 2 of the Port Authority Act; and

(b) any other port which is vested in the Port Authority of Trinidad and Tobago in accordance with section 57 of the Port Authority Act.

Departure tax.  
[\*203/1979  
22 of 1980  
146/1982  
6 of 1989  
6 of 1993].

**24.** (1) A tax to be called departure tax shall be charged in respect of and payable by all persons departing from ports in Trinidad and Tobago for places outside of Trinidad and Tobago.

(2) The departure tax shall be charged at the rate of seventy-five dollars per person and shall be paid to the Tax Authority or to such other person as the Tax Authority may appoint for the purpose.

Immigration officer may refuse permission to embark if tax not paid.  
[22 of 1980  
7 of 1983  
30 of 2007].

**25.** The immigration officer in charge of a port may refuse permission to a person liable to departure tax to board any vessel for the purpose of departing from ports in Trinidad and Tobago for places outside Trinidad and Tobago, unless a receipt for payment of the departure tax with respect to that person is produced.

Owner to account for departure tax.  
[14 of 1977  
203/1979  
30 of 2007].

**26.** (1) The owner of every vessel shall collect departure tax and account therefor to the Tax Authority.

(2) As from the date on which the owner of a vessel becomes accountable for departure tax under subsection (1), section 25 shall cease to have effect.

(3) In this section, “owner” includes any person who holds himself out as agent for a vessel or for the owners thereof.

(4) Subsection (1) shall have effect from such date as is appointed by the Minister and published in the *Gazette*.

\*Came into operation on 1st January 1980.

27. Nothing in this Part shall require tax to be paid or accounted for in respect of—

- (a) the President, his spouse and children under the age of twenty-one years;
- (b) members of the Parliament of Trinidad and Tobago;
- (c) Judges of the Supreme Court;
- (d) guests of the Government of Trinidad and Tobago;
- (e) persons travelling on Government business;
- (f) the official representatives of the Government of any country, their spouses and their children under the age of twenty-one years when travelling with them;
- (g) representatives of the United Nations Organisation or any organisation established under its authority and persons sent on missions on behalf of any such organisation, their spouses and their children under the age of twenty-one years;
- (h) members of the Trinidad and Tobago Defence Force or of the Armed Forces of any country travelling on official duty;
- (i) children under the age of five years;
- (j) in-transit passengers remaining in Trinidad and Tobago for a period not exceeding forty-eight hours;
- (k) members of the crew of any ship;
- (ka) visitors to Trinidad and Tobago who remain for a period not exceeding forty-eight hours;
- \**(l)* such other persons or classes of persons as the Minister may by Order specify.

Persons exempted from tax. [12 of 1990 34 of 2000 30 of 2007].

[30 of 2007].

27A.)  
to } *(Repealed by Act No. 37 of 1989).*  
27B.)

\*See LN 2/2001.

PART IIIA

ENVIRONMENTAL TYRE TAX

Interpretation.  
[15 of 2017].

**27C.** In this Part, “Tax Authority” means the Comptroller of Customs and Excise.

Environmental  
tyre tax.  
[15 of 2017  
23 of 2019].

**27D.** (1) A tax to be called “an environmental tyre tax” shall be charged on tyres imported into Trinidad and Tobago.

(2) The environmental tyre tax under subsection (1) shall be twenty dollars on every tyre and shall be payable by the importer of the tyre to the Tax Authority.

(3) (*Repealed by Act No. 23 of 2019*).

Powers of the  
Comptroller of  
Customs and  
Excise.  
[15 of 2017].  
Ch. 78:01.

**27E.** The Comptroller of Customs and Excise may exercise the powers given for the collection, enforcement and management of duty under the Customs Act and any other written law in respect of the environmental tyre tax.

Powers of the  
President.  
[15 of 2017].  
Ch. 78:01.

**27F.** The power of the President to remit or refund Customs Duty under section 9 of the Customs Act shall apply *mutatis mutandis* to the environmental tyre tax.

PART IV

GENERAL

Recovery of  
tax.

**28.** Tax chargeable by virtue of this Act may be recovered as a debt due to the State from the person accountable therefor.

Management of  
taxes.  
[22 of 1980].

**29.** (1) The Tax Authority may take such action as it may consider necessary and expedient for collecting, receiving and accounting for the tax under its care and management in like and as full and ample a manner as the Comptroller of Customs and Excise is authorised to do with relation to any other tax under his care and management.

(2) All money and securities for money collected or received in Trinidad and Tobago for or on account of tax chargeable under this Act shall form part of the Consolidated Fund.

**30.** (1) Any person who, with intent to deceive and for the purposes of this Act or of Regulations made thereunder, produces, promises, sends or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular, is guilty of an offence. Offences.

(2) Any person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of tax chargeable under this Act is guilty of an offence.

(3) A prosecution for an offence under this section may be commenced at any time within three years next after the date of the offence committed, notwithstanding anything in any other written law.

(4) Any person guilty of an offence under this section is liable on summary conviction to a fine of three thousand dollars and to imprisonment for two years.

**30A.** (1) Subject to this Act—

(a) an offence under this Act; or

(b) a penalty imposed by this Act,

in relation to a tax administered by the Board of Inland Revenue, may be prosecuted, sued for or recovered, as the case may be, summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the Board of Inland Revenue. Prosecution of offences.  
[8 of 1996].

(2) A person authorised in writing by the Board of Inland Revenue may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty referred to in subsection (1). Ch. 4:20.

**31.** Where a person who is not resident in Trinidad and Tobago is accountable for any tax chargeable by virtue of this Act or is liable to discharge any duties imposed on him by this Act, the Tax Authority may, by notice in writing served on any agent, manager or factor, who is resident in Trinidad and Tobago and has acted on behalf of that person in respect of the matters by reference to which that person is accountable or those duties are imposed or both, direct that the agent, manager or factor, shall be accountable for the tax or liable to discharge all or any of the duties. Accountability or liability of agent, manager or factor.  
[1 of 1968  
203/1979  
22 of 1980].

Regulations.  
[30 of 2007].

**32.** (1) The Minister may make Regulations providing for any matter for which provisions appear to him to be necessary for the purpose of giving effect to this Act and of enabling him to discharge his functions thereunder and in particular—

- (a) } *(Deleted by Act No. 37 of 1989);*
- to }
- (b) }
- (c) for requiring persons accountable for departure tax to make returns of the persons embarking on vessels and of the amount of the tax for which they are accountable, in respect of such periods as may be prescribed and to pay the amount of tax appearing by the returns to be due;
- (d) *(Deleted by Act No. 30 of 2007);*
- (e) for requiring persons who are accountable for tax chargeable by virtue of this Act to give security for the payment thereof;
- (f) for prescribing anything which is required to be prescribed,

and until otherwise provided by Regulations made under this section the provisions of the Second Schedule apply.

\*Second  
Schedule.

(2) Regulations made under this section shall be subject to negative resolution of the House of Representatives.

Amendment of  
Schedules.  
[13 of 1995].  
Onus of proof  
of payment of  
tax.

**32A.** The Minister may by Order amend any of the Schedules.

**33.** In any prosecution for an offence under this Act, if any question arises as to whether any tax chargeable by virtue of this Act has been paid, the proof of the payment of such tax lies upon the person alleging payment.

#### PART V

#### TOBACCO TAX

Tobacco tax.  
[9 of 1990  
277/2006].

**34.** (1) *(Repealed by Act No. 8 of 1996).*

\*The Second Schedule has been repealed by Act No. 37 of 1989.

(2) A tax called tobacco tax shall be charged on smoking tobacco, cigarettes and cigars of non-Common Market origin imported into Trinidad and Tobago at the rates set out in Part II of the Sixth Schedule.

Sixth Schedule.

(3) *(Repealed by LN 277/2006).*

(4) In this Part and in Part VI, the Tax Authority shall be the Comptroller of Customs and Excise, and in respect of collection and enforcement of the payment of these taxes the Comptroller has all such powers as are given to him under the Customs Act.

Ch. 78:01.

(5) The Minister may, whenever he considers it expedient to do so, remit or refund in whole or in part any tax payable under this Part or Part VI.

(6) The Comptroller of Accounts shall return any money which has been overpaid under this Part or Part VI, within two years of the certification by the Tax Authority of such overpayment.

(7) In this Part and in Part VI, “Common Market origin” has the meaning assigned to it by section 11 of the Customs Act.

Ch. 78:01.

#### PART VI

#### IMPORT SURCHARGE

**35.** (1) Except where they are imported free of duty under the Second or Third Schedule to the Customs Act or are allowed conditional reduced rates of duty under the Fourth Schedule to that Act, a tax called import surcharge shall be charged at the time of entry within the meaning of the Customs Act on the wholesale value of the items of non-Common Market origin set out in the second column of the Seventh Schedule at the rates in respect of the period set out in the third column of the Seventh Schedule.

Import surcharge.  
[9 of 1990  
6 of 1991  
4 of 1992  
6 of 1993  
5 of 1995].  
Ch. 78:01.

Seventh  
Schedule.

(2) The wholesale value of any item in respect of which import surcharge is chargeable shall be taken to be the value of the item ascertained in accordance with section 23 of the Customs Act.

Ch. 78:01.

(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

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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.

(4) *(Repealed by Act No. 5 of 1995).*

(5) Where a person imports raw material inputs to be used in a local manufacturing industry, import surcharge shall not be charged under this Part on the entry of those inputs where the tax authority is satisfied that the inputs are not produced or manufactured locally in the form and quantities required by the importer.

(6) In this section, “raw material inputs” includes intermediate goods, packaging materials and other inputs used in the manufacture of goods.

(7) *(Repealed by Act No. 5 of 1995).*

**36.** *(Repealed by Act No. 5 of 1995).*

Import  
surcharge on  
vegetable oils  
and rice.  
[14 of 1994].  
Tenth Schedule.

**36A.** (1) There shall be charged import surcharge on the items listed in the second column of the Tenth Schedule at the rates set out in the third column of that Schedule.

(2) The provisions of section 35(1) and (2) apply *mutatis mutandis* to this section.

(3) The reference to the rate of twenty-five per cent occurring in the third column of the Tenth Schedule in respect of items with tariff heading numbers Ex. 15.07, Ex. 15.08, Ex. 15.11, Ex. 15.12, Ex. 15.13, Ex. 15.14, Ex. 15.15, and Ex. 15.16 shall be read as a reference to the rate of—

- (a) twenty per cent for the year 1995;
- (b) fifteen per cent for the year 1996;
- (c) ten per cent for the year 1997; and
- (d) zero per cent for the year 1998.

(4) The reference to the rate of twenty per cent occurring in the third column of the Tenth Schedule in respect of items with tariff heading numbers 1006.201, 1006.202, 1006.203, 1006.204, 1006.301, 1006.302, 1006.303, 1006.304, 1006.305, 1006.306, 1006.307, 1006.308, 1006.401 and 1006.409 shall be read as a reference to the rate of—

- (a) fifteen per cent for the year 1995;
- (b) ten per cent for the year 1996;
- (c) five per cent for the year 1997; and
- (d) zero per cent for the year 1998.

**36B.** Notwithstanding the repeal of section 35(4) and (7) and section 36, the President may remit or refund in whole or in part to any person, the import surcharge charged on an entry made prior to 1st January 1995 in respect of goods imported pursuant to those sections, where he considers it expedient to do so.

Remittance by  
the President.  
[5 of 1995].

#### PART VII

#### DIPLOMATIC MAIL SERVICE CHARGE

**37.** (1) A service charge to be known as the diplomatic mail service charge shall, with respect to documents sent to an overseas mission by diplomatic pouch, be collected by that overseas mission as follows:

Diplomatic mail  
service charge.  
[6 of 1993].

- (a) in the case of a passport, U.S. \$20.00;
- (b) in the case of a birth, marriage or other certificate, U.S. \$2.00.

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

#### PART VIII

#### IN-BOND SALES TAX

**38.** *(Repealed by Act No. 8 of 1996).*

PART IX

TAX ON FINANCIAL SERVICES

Financial services tax. [3 of 1994]. Ninth Schedule.

**39.** (1) A tax to be called a financial services tax (hereinafter called “the tax”) shall be levied on the consideration for the supply of each of the services listed in the Ninth Schedule.

(2) The Authority for the purposes of this Part is the Board of Inland Revenue (hereinafter called “the Board”).

(3) The tax shall be charged at the rate of fifteen per cent and shall be collected by the financial institution at the time that the financial service is supplied.

(4) For the purposes of this section and section 40, “financial institution” means a financial institution licensed under the Financial Institutions Act.

Ch. 79:09.

Payment to the Board. [3 of 1994 5 of 1995 30 of 2007].

**40.** (1) The financial institution shall pay the tax collected by it to the Board on or before the fifteenth day of the month following the month in which the tax was collected by the financial institution.

(1A) Every payment of the tax required to be made under subsection (1) shall be accompanied by a return in such form as may be approved by the Board and signed by a person or agent authorised by the financial institution.

(2) Where the financial institution fails to collect the tax or make remittance in accordance with subsection (1), it is guilty of an offence and in addition to such tax, the financial institution shall pay over to the Board an additional amount of twenty-five per cent of the tax together with interest at the rate of fifteen per cent a year on such tax and such additional amount from the due date.

(3) }  
to } *(Repealed by Act No. 5 of 1995).*  
(4) }

(5) Where a financial institution pays the tax in any quarter amounting to less than ninety per cent of the liability to

the tax for that quarter, the difference between ninety per cent of the liability to the tax and the amount paid by the end of the quarter in which the liability arose, shall be subject to interest from the day following the end of that quarter to the date of payment at the rate of fifteen per cent per annum.

(6) The Board may, if the circumstances so warrant, waive or reduce the additional amount or the interest referred to in subsection (2).

**40A.** (1) The Board may inspect only those books and records maintained by the financial institutions necessary to ensure that the financial institutions pay the correct tax.

Board may inspect books and records. [35 of 1998].

(2) Where the Board in such inspection discovers that the correct tax in respect of financial services income has not been paid it shall raise assessments to recover the tax unpaid.

(3) For the purpose of exercising its powers under subsection (1) the Board shall have the same power as under sections 117 and 118 of the Income Tax Act except that the words “except a person engaged in confidential professional relationship with such person” in subsection (1) of section 117 shall have no application under this subsection.

Ch. 75:01.

**\*41.** *[This section was not included in Act No. 3 of 1994 (Part IX and Part X)].*

#### PART X

#### ROAD IMPROVEMENT TAX

42.)  
to } *(Repealed by Act No. 2 of 2006).*  
50.)

\*See Note on page 3.

PART XI

HOTEL ACCOMMODATION TAX

Interpretation.  
[5 of 1995].

Ch. 4:50.

Ch. 75:01.

**51.** In this Part—

“Appeal Board” means the Appeal Board established under section 3 of the Tax Appeal Board Act;

“assessment” means an assessment referred to in section 52(14)(a);

“Board of Inland Revenue” or “Board” means the Board of Inland Revenue established under section 3 of the Income Tax Act;

“company” means a body corporate or an unincorporated association, and includes a partnership;

“hotel” means a building or group of buildings occupied together comprising not less than six bedrooms for the purpose of providing hotel accommodation for reward;

“hotel accommodation” means sleeping accommodation and services and facilities ancillary thereto provided in an hotel for its guests, not being persons resident in the hotel under a contract of service;

“hotel accommodation tax” or “room tax” means the tax chargeable in accordance with section 52(1)(a);

“hotel operator” means a person who, either by himself or through an agent or servant, carries on the trade or business of operating an hotel;

“person” includes a company.

Hotel  
accommodation  
tax.  
[5 of 1995  
50 of 2000  
30 of 2007].

**52.** (1) A tax to be called an hotel accommodation tax shall be—

(a) charged on the proceeds of the letting of hotel accommodation by an hotel operator at the rate of ten per cent of the proceeds of such letting; and

(b) collected by an hotel operator.

(2) The Tax Authority shall be the Board of Inland Revenue which, in respect of the collection and recovery of the tax, shall have all the powers as it has in relation to income tax under the Income Tax Act.

Ch. 75:01.

(3) Hotel accommodation tax is payable notwithstanding that the hotel is an approved hotel for the purposes of the Tourism Development Act, or is otherwise exempt from any other taxes, charges, impositions or levies by virtue of any other written law. Ch. 87:22.

(4) The room tax shall be charged on the full amount of the proceeds of the letting without any other deduction or allowance than is authorised or allowed by this section.

(5) An hotel operator is accountable to the Tax Authority for the tax and shall pay the tax to the Tax Authority on or before the last day of the month following that in which the tax is collected.

(5A) Every payment of tax required to be made under subsection (5) shall be accompanied by a return in such form as may be approved by the Tax Authority and signed by the hotel operator.

(6) Where an hotel operator fails to remit the tax in accordance with subsection (5), the hotel operator is liable for the payment of the amount of the tax due, in addition to interest on such amount at the rate of fifteen per cent per annum from the due date.

(7) An hotel operator shall keep such books of accounts and records as are required by the Tax Authority.

(8) In computing the proceeds of letting of hotel accommodation—

(a) no account shall be taken of room tax recovered by an hotel operator under subsection (12);

(b) no account shall be taken of receipts in respect of any ancillary services and facilities provided, if the hotel operator receives no part of the payment ascribable to such services.

(9) In computing the proceeds of letting of hotel accommodation, there shall be allowed—

(a) bad debts, incurred in respect of the letting, that are proved to the satisfaction of the Tax Authority to have become bad during the period to which the return delivered to the Tax Authority relates; and

(b) doubtful debts to the extent that each is estimated to the satisfaction of the Tax Authority to have become bad during such period,

even if such bad or doubtful debts were due and payable before that period commenced, but so that, all sums recovered at any time on account of amounts previously written-off or allowed in respect of bad or doubtful debts shall be treated as part of the proceeds of the letting and brought into account.

(10) Where tax becomes chargeable, the hotel operator shall account for the tax by means of the return referred to in subsection (5A) and pay over to the Tax Authority the room tax at the rate specified in subsection (1).

(11) *(Deleted by Act No. 30 of 2007).*

(12) In addition to the requirements regarding the keeping of accounts and other records provided for by the Income Tax Act, an hotel operator shall cause to be entered on every bill, a receipt for which is given in accordance with any other written law, the full amount of the hotel accommodation tax, specifying the rate of the tax that is chargeable, and the hotel operator is entitled to recover that amount from the person to whom he has let the hotel accommodation as if that amount were part of the proceeds of the letting of the hotel accommodation.

Ch. 75:01.

(13) A duplicate of every hotel bill and the receipt therefor shall be kept by every hotel operator so that it is available at all times, and shall be produced for inspection on demand by the Tax Authority.

(14) Where an hotel operator has failed to deliver a return of the proceeds of letting of hotel accommodation as required by subsection (5A), then, after consideration of any representation or information which the hotel operator may make or supply to it, the Tax Authority—

(a) shall assess the proceeds of letting of the hotel accommodation for any period and, subject to subsections (18) and (19), room tax in relation to that period shall be paid within seven days

from the date of service on the hotel operator of the notice of assessment of the amount so assessed; and

- (b) may charge the operator additional room tax equal to treble the amount of room tax which would have been payable if this paragraph had not been enacted, unless the hotel operator satisfies the Board that he ought fairly to be excused.

(15) Where the Tax Authority is satisfied that a true account of the proceeds of letting of the hotel accommodation has not been given in the statement—

- (a) because of the failure of the hotel operator to keep the records and books of account required or to produce any records, books of account or other documents or information required to be produced pursuant to the Income Tax Act as applied by this Act; or
- (b) because of any information contained in any such records, books of account or other documents which the Board may have obtained from any source,

then subsection (14), other than paragraph (b) thereof, shall apply and if the assessment results in the hotel operator being charged with room tax in excess of that shown in the statement, the Tax Authority may charge him, in addition to the total room tax otherwise charged in the assessment, further room tax not exceeding the amount of room tax charged in respect of the excess, unless the hotel operator proves to the satisfaction of the Board that the incorrectness of the information in the statement did not amount to fraud or gross or wilful neglect.

(16) In making an assessment under subsection (14) the Tax Authority is not bound by the information contained in any statement delivered by the hotel operator to which the assessment relates or by other information supplied by, or on behalf or in respect of, the hotel operator.

(17) Where an assessment is made, the Board shall deliver a notice of assessment to the hotel operator, showing the amount of proceeds of letting of the hotel accommodation for the period and the room tax payable thereon, and advising him of his rights under the Income Tax Act, as applied by this Act.

(18) Where any hotel operator disputes an assessment under subsection (14) or (15), he shall nevertheless, within the time limited by subsection (14)(a), pay to the Tax Authority the part of the room tax stated in the notice to be paid by him and any interest and penalties then remaining unpaid that are not in dispute.

(19) An hotel operator who disputes an assessment may, subject to and in accordance with the Income Tax Act relating thereto, object to the assessment.

(20) An hotel operator who has objected to an assessment and whose objection has been disallowed by the Board may, subject to and in accordance with the Income Tax Act relating thereto, appeal to the Appeal Board from the decision of the Tax Authority.

(21) For the avoidance of doubt, it is hereby declared that in ascertaining the chargeable income or profits of a person for the purposes of income tax or corporation tax, no deduction or allowance shall be made of, or on account of, the room tax imposed by this section.

(22) Subject to this section, the provisions of the Income Tax Act shall apply in relation to room tax as they apply in relation to income tax chargeable under the Income Tax Act, but subject to any necessary modifications or adaptations.

## PART XII

### SPECIAL TAX

**53.** (1) A returning national who has resided abroad continuously for at least five years immediately prior to his return to Trinidad and Tobago shall pay a special tax of ten per cent on that portion of the c.i.f. value of his household effects which exceeds two hundred and fifty thousand dollars, where he satisfies the conditions under subsection (1A).

(1A) The returning national referred to under subsections (1) and (2) shall satisfy the following conditions:

- (a) the household effects shall accompany the returning national or are brought into Trinidad and Tobago within two months before or after his return, or within such further period as the Comptroller of Customs and Excise (hereinafter referred to as “the Comptroller”) considers reasonable in the circumstances;
- (b) the household effects are admitted as such by the Comptroller; and
- (c) the household effects are for the personal use of the returning national and not for sale or exchange and are declared to have been owned by him for less than one year.

(1B) For the purposes of this section, continuous residence abroad by a returning national shall not be affected by temporary visits to Trinidad and Tobago for periods not exceeding three months in each of the five years immediately prior to his return to Trinidad and Tobago to reside permanently.

(2) 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.

Ch. 78:01.

(3) The Comptroller may do all such acts as he may deem necessary or 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.

### PART XIII

### INSURANCE PREMIUM TAX

**54.** (1) In this Part—

“foreign insurer” means a company incorporated outside of Trinidad and Tobago which engages in the insurance business and has no established place of business in Trinidad and Tobago;

Definitions.  
[5 of 1995  
2 of 2002].

Ch. 84:01. “insurance business” has the meaning assigned to it by section 3 of the Insurance Act;

“insurer” has the meaning assigned to it by section 3 of the Insurance Act and includes a foreign insurer;

“premium” means any payment or part payment received by an insurer under a taxable insurance contract, including any such payment wholly or partly referable to—

- (a) any risk;
- (b) costs of administration;
- (c) commission;

“tax” means insurance premium tax;

“Tax Authority” means the Board of Inland Revenue;

“taxable insurance contract” means any contract of insurance other than—

- (a) a contract relating to ordinary long-term insurance business as defined in paragraph 1 of the First Schedule to the Insurance Act;
- (b) a contract relating to commercial ships or aircraft;
- (c) a contract relating to risks outside of Trinidad and Tobago;
- (d) a contract relating only to loss of, or damage to, goods in foreign or international transit;
- (e) a contract of reinsurance;
- (f) a contract relating to group life insurance;
- (g) a contract relating to group health insurance; and
- (h) a contract under which the policy holder is a resident of Trinidad and Tobago who has attained the age of sixty years.

(1A) Paragraph (h) shall be deemed to have come into effect from 14th September 2001.

(2) Where (apart from this subsection) anything received under a contract by the insurer would be taken to be an instalment of a premium, it shall be deemed to be a separate premium.

(3) Where anything is received by any person on behalf of the insurer (in this Part referred to as “an intermediary”)—

(a) it shall, except for the purposes of sections 58 and 59(1), be treated as received by the insurer when it is received by the intermediary; and

(b) the later receipt of the whole or any part of it by the insurer shall be disregarded.

(4) Where—

(a) a payment under a taxable insurance contract is made to an intermediary; and

(b) the whole or part of the payment is referable to commission to which the intermediary is entitled,

in determining for the purposes of subsection (3) whether, or how much of, the payment is received by the intermediary on behalf of the insurer, any of the payment that is referable to that commission shall be regarded as received by the intermediary on behalf of the insurer notwithstanding the entitlement of the intermediary.

(5) Goods in foreign or international transit are goods in transit where their carriage—

(a) begins and ends outside Trinidad and Tobago;

(b) begins outside but ends in Trinidad and Tobago; or

(c) ends outside but begins in Trinidad and Tobago.

**55.** (1) A tax, to be called an insurance premium tax shall be charged in accordance with this Part.

Insurance  
premium tax.  
[5 of 1995].

(2) The tax shall be under the care and management of the Tax Authority.

**56.** (1) Subject to subsection (2), tax shall be charged on the receipt of a premium by an insurer where—

Charge to tax.  
[5 of 1995].

(a) the premium is received under a taxable insurance contract; and

(b) the period of cover for the risk under the taxable insurance contract—

(i) begins on or after 1st January 1995; or

(ii) begins before 1st January 1995 and extends to a date after 31st December 1995.

(2) Where—

(a) a premium under a taxable insurance contract is received by the insurer on or after 19th December 1994 and before 1st January 1995; and

(b) the period of cover for the risk begins on or after 19th December 1994 and extends to a date after 31st December 1994,

tax shall be charged on the portion of the premium that relates to the period of cover falling after 31st December 1994.

Rate of tax.  
[5 of 1995].

**57.** Tax shall be charged at the rate of six per cent.

Liability to pay  
tax.  
[5 of 1995  
30 of 2007].

**58.** (1) Subject to section 59(2), tax shall be collected by the insurer under a taxable insurance contract, or by his intermediary, at the time that the premium is paid.

(2) Where a person fails to collect the tax under subsection (1), or to pay the tax in accordance with section 59, he shall, in addition to tax, be liable to pay over to the Tax Authority an additional amount of twenty-five per cent of the tax, together with interest at the rate of fifteen per cent per annum on such tax and such additional amount from the due date.

President may  
remit or refund  
taxes.  
[35 of 1998].

**58A.** (1) The President may remit or refund taxes and penalties, as the case may be, if he is satisfied that it would be just and equitable to do so.

(2) Subsection (1) shall be deemed to have come into operation from 1st January 1994.

Payment of  
insurance  
premium tax.  
[5 of 1995  
30 of 2007].

**59.** (1) Subject to subsection (2)—

(a) an insurer shall, in respect of premiums received by him in any month, pay the insurance premium tax to the Tax Authority on or before the fifteenth day of the following month;

(b) an insurer shall pay the insurance premium tax received by him from an intermediary in any month, to the Tax Authority on or before the fifteenth day of the following month;

(c) an intermediary shall, in respect of premiums received by him in any month, pay the insurance premium tax to the insurer within thirty days of receiving the premium.

(1A) Every payment of insurance premium tax required to be made under subsection (1) shall be accompanied by a return in such form as may be approved by the Tax Authority and signed by a person authorised by the insurer.

(2) Where a risk in Trinidad and Tobago is insured by a foreign insurer under a taxable insurance contract, the insured person shall pay the tax payable in respect of a premium under that contract to the Tax Authority on or before the fifteenth day of the month after that in which the premium is paid.

(3) Notwithstanding anything in the Income Tax Act, the Corporation Tax Act or the Petroleum Taxes Act, an insured person shall not, in computing his chargeable income or profits for the purposes of any of those Acts, be allowed to claim a deduction for the premium paid to the foreign insurer unless the tax payable on that premium is paid to the Tax Authority.

Ch. 75:01.  
Ch. 75:02.  
Ch. 75:04.

**59A.** (1) The Tax Authority may at any time audit insurance companies to ensure that the correct taxes are paid to the Authority.

Tax Authority  
may audit.  
[2 of 2002].

(2) The Tax Authority shall, in respect of the collection and recovery of taxes and an audit under subsection (1), have all the powers which the Board of Inland Revenue has in relation to income tax under the Income Tax Act.

Ch. 75:01.

**60.** Where—

(a) a premium under a taxable insurance contract is received by the insurer after 1st December 1994 and before 1st January 1995; and

Deemed date of  
receipt of  
certain  
premiums.  
[5 of 1995].

(b) the period of cover for the risk begins on or after 1st January 1995,

the premium shall, for the purposes of this Part, be deemed to be received on 1st January 1995.

Tax Authority  
may waive  
interest.  
[2 of 2002].

**60A.** The Tax Authority may waive interest accrued in respect of—

- (a) outstanding taxes; and
- (b) penalties,

where it considers it just and equitable to do so.

PART XIV

GREEN FUND LEVY

Interpretation.  
[5 of 2004  
17 of 2007].

Ch. 75:01.

Ch. 75:02.

Ch. 1:01.

**61.** In this Part—

“Board” means the Board of Inland Revenue established by section 3 of the Income Tax Act;

“business levy” means the tax levied and paid by a company to the Board under section 3A of the Corporation Tax Act;

“Committee” means the Green Fund Advisory Committee appointed under section 65A;

“company” means a body corporate or an unincorporated association and includes a partnership;

“financial year” has the meaning assigned to it in section 3 of the Constitution;

“Fund” means the Green Fund established under section 65 of this Part;

“gross sales or receipts” means the gross revenue, sales or receipts of a company;

“levy” means the green fund levy imposed by section 62 of this Part;

“Minister” means the Minister with responsibility for finance.

Green Fund  
Levy.  
[5 of 2004  
30 of 2007  
1 of 2016].

**\*62.** (1) There shall be levied and paid to the Board a tax at the rate of 0.3 per cent to be known as a Green Fund Levy, on the gross sales or receipts of a company carrying on business in Trinidad and Tobago, whether or not such company is exempt from the business levy.

\*Amendments made by Act No. 1 of 2016 took effect from 21st January 2016.

(2) The levy shall be payable by a company in each quarter ending on 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. Ch. 75:01.

(3) The provisions of section 3A(6), (7), (8), (9) and (10) of the Corporation Tax Act shall apply *mutatis mutandis* in relation to the levy but with the necessary modifications and adaptations. Ch. 75:02.

(4) The Board shall, in respect of the collection and recovery of the levy, have all the powers as it has in relation to income tax under the Income Tax Act. Ch. 75:01.

**\*62A.** Section 103A of the Income Tax Act shall apply as if references therein to taxes, penalties and interest under that Act included references to taxes, penalties and interest under this Act. References to taxes and interest. [30 of 2007, 13 of 2010, 10 of 2021]. Ch. 75:01.

**†62B.** (1) Notwithstanding section 62, the rate of the Green Fund Levy for a SME listed company shall be calculated as follows: Rate of Green Fund Levy for SME listed company. [16 of 2021].

- (a) zero per cent, for the first five years from listing;
- (b) fifty per cent of the rate of the Green Fund Levy set out in section 62, for the next five years immediately following the period referred to in paragraph (a); and
- (c) at the rate of the Green Fund Levy set out in section 62, for the years immediately following the period referred to in paragraph (b).

(2) For the purposes of this section, “SME listed company” means a Small and Medium Enterprise company listed on the Trinidad and Tobago Stock Exchange, namely a company whose—

- (a) minimum issued share capital is five million dollars and maximum issued share capital does not exceed fifty million dollars following the initial public offering;

\*Amendments made to this Act by Act No. 10 of 2021 took effect on 5th July 2021.

†Amendments made to this Act by Act No. 16 of 2021 took effect on 1st January 2022.

- (b) minimum and maximum capital base comprises of issued share capital only and does not include retained earnings and accounts transferred from such issued share capital or retained earnings to a reserved account;
- (c) minimum of twenty-five unconnected shareholders own a total of at least thirty per cent of the new issued share capital of the company; and
- (d) capital is raised with the issuance of an initial public offering to be followed by a listing on the Trinidad and Tobago Stock Exchange no more than sixty days after allotment of the issue.

Refunds.  
[5 of 2004].

**63.** (1) Where it is proved to the satisfaction of the Board that a company has, in any quarter paid levy in excess of the amount in respect of which the company is properly chargeable, that company shall be entitled to have the levy so paid in excess, refunded to it.

(2) Every claim for refund shall be made within one year from the end of the quarter to which the claim relates.

(3) Instead of making a refund that might otherwise be made under this section, the Board may, where the company is liable to make a payment to the Board under this Act or any other written law administered by the Board, apply the amount to be refunded against the other liability and shall notify the company accordingly.

Purposes of  
Fund.  
[5 of 2004  
13 of 2010  
2 of 2012].

**64.** The purpose of the fund is to financially assist organisations and community groups that are engaged in activities related to the remediation, reforestation, environmental education and public awareness of environmental issues and conservation of the environment.

Establishment  
and  
Management of  
Green Fund.  
[5 of 2004].

**65.** (1) There is hereby established a fund to be known as the Green Fund.

(2) The Minister shall disburse monies from the Fund to finance activities certified by the Minister with responsibility for the environment as being for the purposes referred to in section 64.

(3) The Minister with responsibility for the environment shall manage the activities financed by the Green Fund.

**65A.** The Minister with responsibility for the environment shall appoint a committee to be known as the Green Fund Advisory Committee, to advise on the certification of activities referred to in section 64.

Appointment and functions of Green Fund Advisory Committee. [17 of 2007].

**65B.** (1) The Committee shall comprise of a minimum of five but no more than nine members, one of whom shall be the Chairman.

Composition of Committee. [17 of 2007 2 of 2012].

(2) The members of the Committee shall be selected from among persons with experience and relevant qualifications in the areas of finance, environmental management, law or forestry and shall have demonstrated an interest in matters pertaining to remediation, reforestation, environmental education and public awareness of environmental issues or conservation of the environment.

**65C.** (1) Members of the Committee may hold office for a term of two years.

Term of office of members. [17 of 2007].

(2) The Minister with responsibility for the environment may renew the appointment of a member of the Committee for no more than two consecutive terms.

**65D.** (1) The Committee shall regulate its own procedures.

Meetings. [17 of 2007].

(2) The Committee shall meet at least once a month and at such other times as may be necessary or expedient and such meetings shall be held at such place and time and on such days as the Committee may determine.

(3) The Minister with responsibility for the environment may request, in writing, that the Chairman convene a special meeting of the Committee.

(4) The Chairman shall preside at all meetings of the Committee but where he is absent, the members present shall appoint a Chairman to preside at the meeting.

(5) The Committee shall elect a Secretary from amongst its membership.

(6) The Secretary shall keep minutes of each meeting, which shall be confirmed by the Committee at the subsequent meeting.

(7) A copy of the confirmed minutes of each meeting shall be submitted to the Minister with responsibility for the environment.

Declaration of interest.  
[17 of 2007].

**65E.** Any member of the Committee, including its Chairman whose interest is likely to be directly affected by a decision or determination of the Committee on any subject matter, shall declare his interest in the subject matter and shall not be present or take part in the meeting when the particular subject matter is being deliberated.

Payment to Fund.  
[5 of 2004].

**66.** (1) Notwithstanding section 29(2), the Board shall, within fourteen days from the end of each quarter, pay into the Green Fund the levy received by it in accordance with this Part.

(2) The resources of the Fund shall comprise of the levy paid by the Board under this section.

Accounts and Audit.  
[5 of 2004].

**67.** All accounts relating to the Green Fund shall be—

(a) kept separately by the Comptroller of Accounts but shall be shown in the general accounts of Trinidad and Tobago and laid therewith before Parliament; and

(b) audited annually by the Auditor General in accordance with the Exchequer and Audit Act as if the Fund were established under section 43 of that Act.

Ch. 69:01.

Report of Minister.  
[5 of 2004].

**68.** The Minister with responsibility for the environment shall, within four months from the end of a financial year, submit to Parliament a report on the management, of the activities financed by the Green Fund.

69. The Minister may make Regulations for—

- (a) the management and control of the Green Fund;
- (b) the accounts, books and forms, to be used in the management of the Green Fund;
- (c) the projects and other activities concerning which advances are made from the Fund; and
- (d) the general operations of the Green Fund.

Regulations.  
[5 of 2004].

PART XV

ONLINE PURCHASE TAX

70. (1) A tax called the online purchase tax shall be charged on the value of a good which is—

- (a) purchased by means of an electronic transaction;
- (b) imported into Trinidad and Tobago by air transportation;
- (c) consigned to a consumer; and
- (d) entered from a transit shed.

Online  
purchase tax.  
[10 of 2016  
\*163/2016].

(2) The rate of the online purchase tax is 7 per cent of the value of a good and is payable by the importer.

(3) In this section—

“consumer” has the meaning assigned to it in section 2 of the Electronic Transactions Act;

Ch. 22:05.

“electronic transaction” has the meaning assigned to it in section 2 of the Electronic Transactions Act;

“entered” has the meaning assigned to it in section 2 of the Customs Act;

Ch. 78:01.

“importer” has the meaning assigned to it in section 2 of the Customs Act;

“value of a good” means the value determined in accordance with the Sixth Schedule of the Customs Act; and

“transit shed” has the meaning assigned to it in section 2 of the Customs Act.

\*LN 163/2016 was confirmed by Resolution LN 172/2016.

Tax Authority. **71.** (1) The Tax Authority for the purpose of this Part is the Comptroller of Customs and Excise.

Ch. 78:01. (2) The Comptroller may exercise the powers given for the collection, enforcement and management of duty under the Customs Act and any other written law in respect of the online purchase tax.

President may remit tax. **72.** The power of the President to remit Customs Duty under section 9 of the Customs Act shall apply *mutatis mutandis* to the online purchase tax.

No online purchase tax. [30 of 2020]. **\*73.** Notwithstanding section 70, the online purchase tax shall not be charged in respect of—

Ch. 78:01. (a) laptop computers, notebook computers and tablet computers classified under Tariff Heading Number 8471.30.00 of the First Schedule of the Customs Act; and

(b) mobile and digital equipment, cell phones, software, accessories and peripherals classified under Tariff Heading Number 8517.12.10 of the First Schedule of the Customs Act.

**FIRST SCHEDULE.**  
**SECOND SCHEDULE.**  
**THIRD SCHEDULE.**  
**FOURTH SCHEDULE.**  
**FIFTH SCHEDULE.** } (*Repealed by Act No. 37 of 1989*).

\*The First Schedule of the Customs Act, Chap. 78:01 has now been repealed and replaced by LN 218/2024 which took effect on 1st January 2025.

**SIXTH SCHEDULE**

**PART I—(Deleted by Act No. 8 of 1996)**

**PART II**

<i>Tariff Heading Number</i>	<i>Description of Goods</i>	<i>Tax</i>
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$36.19 per kilogramme
2402.20.00	Cigarettes containing tobacco	\$5.26 per pack of 20 and so in proportion when not so packed
2402.90.00	Other	\$5.26 per pack of 20 and so in proportion when not so packed
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$68.70 per kilogramme
2403.19.00	Other	\$68.70 per kilogramme

Section 34.  
[4 of 1992  
3 of 1994  
94/1995  
8 of 1996  
213/2001  
277/2006  
195/2009  
\*163/2016  
†344/2020].

**SEVENTH SCHEDULE**

<b>FIRST COLUMN</b> <i>Tariff Heading No.</i>	<b>SECOND COLUMN</b> <i>Description of Goods</i>	<b>THIRD COLUMN</b> <i>Rate of Surcharge in %</i>	Section 35. [311/2004 326/2006 158/2007 98/2010 46/2013].
	Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	Not cut in pieces, fresh or chilled	15%	
0207.12.00	Not cut in pieces, frozen	do.	
0207.13.00	Cuts and offal, fresh or chilled	do.	

\*Confirmed by Resolution—See LN 172/2016.

†Confirmed by Resolution—See LN 350/2020.

SEVENTH SCHEDULE—Continued

FIRST COLUMN <i>Tariff Heading No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>Rate of Surcharge in %</i>
0207.14.00	Cuts and offal frozen:	
0207.14.10	Backs and necks	15%
0207.14.20	Wings	do.
0207.14.30	Livers	do.
0207.14.90	Other	do.
	Of turkeys:	
0207.27.10	Backs, necks and wings	0%
0207.27.90	Other	0%
0207.30.00	Of ducks, geese or guinea fowls:	
0207.32.00	Not cut in pieces, fresh or chilled	0%
0207.33.00	Not cut in pieces, frozen	0%
0207.34.00	Fatty livers, fresh or chilled	86% from 1st January 2005
0207.35.00	Other, fresh or chilled	0%
0207.36.00	Other, frozen	0%
	Of poultry of heading 01.05:	
1602.32.00	Of fowls of the species <i>Gallus domesticus</i>	15%
17.01	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b>	
	Raw sugar not containing added flavouring or colouring:	
1701.11.00	Cane sugar:	
1701.11.10	Cane sugar for retail sale in packages of not more than 10 kg	0%
1701.11.19	Other cane sugar	0%
1701.12.00	Beet sugar	60%
	Other:	
1701.91.00	Containing added flavouring or colouring matter	60%
1701.99.00	Other:	
1701.99.10	Icing sugar	75%
1701.99.90	Other	0%

**EIGHTH SCHEDULE**

Section 39(1).  
[3 of 1994].

*(Repealed by Act No. 5 of 1995)*

**NINTH SCHEDULE**

**FINANCIAL SERVICES**

*Statements*

Daily statements on accounts  
Duplicate statements on accounts  
Interim statements on accounts  
Provision of Audit Certificates  
Certificate of balances/information on accounts  
Statements of interest earned  
Statements of loan payment  
Statements of interest paid  
Other statements on accounts

*Orders*

Stop payments  
Standing Orders  
Voucher search (Customer request)  
Accounts closed within a specified period of time (usually 3 months)  
Deposit broken before maturity  
Mail and Telephone Payment Orders—Outgoing Certified Cheques  
Cheques deposited and subsequently charged back to customers' accounts  
Clearing of cheques by Fax or Telephone  
Transfer between accounts to cover cheques  
Confidential reports:  
    Clients' requests  
    Correspondents' requests  
    Embassies'/Consulates' request  
Telephone confirmation of balance—  
    Interbranch withdrawals  
Withdrawals without passbook  
Third party withdrawals

*Bills, Bonds, Guarantees and Indemnities*

Bills discounted  
    T&T Export Credit Insurance

*Bills for Collection*

Bonding and Insurance of Goods  
Commission on Bills  
    Case of Need Payments  
    Certificate of Transfer of Title of Goods  
    Certificate of Rates

**NINTH SCHEDULE—Continued**

Consignment of Airway Bill/Bill of Lading without collection item  
Cheques sent on collection Delivery Orders and Airway Bill  
Endorsement of documents as Attorneys  
Extension of due date and alteration of tenor  
Holding Charge (Sight and Acceptance Bills)  
Handling Charge/Warehouse and Goods Noting/Protesting Fee  
Partial Payments/Payment by Instalment  
Postage/Airmail/Cable Charges  
Parcel Post Notice  
Payments to Agents  
Reshipment of goods  
Return bills commission  
Storage of goods  
Tracers

*Bills Negotiated*

Handling charge

*Bonds and Guarantees*

Guarantees: Missing Bills of Lading, Other  
Establishing fee  
Expired bonds  
Performance bonds  
Customs bonds

*Letters of Credit—*

*Inward*

Airmail

Acceptance for correspondent bank on term drawings  
Amendment commission  
Advising commission  
Amendments: Increase in amounts, Other  
Branch or correspondent bank charges  
Confirmation commission  
Carrying Cost/Acceptance  
Cancellation  
Establishing L/C  
Notification commission  
Negotiation commission  
Transferable or Divisible Letters of Credit

*Outward*

Acceptance commission

Advising commission  
Amendment commission  
Cancellation fee  
Confirmation commission  
Dispatch of documents  
Drawings  
Establishment commission  
Follow-up for late payment

*Custody, Safekeeping and Night Depository Facilities, Safe Deposit Boxes*

Rental:

Small box  
Medium box  
Large box  
Extra large box

*Additional Visits to Boxes*

Replacement: lost/broken keys  
Replacement locks  
Drilling of box  
Rental rebates

*Safekeeping*

Charge per visit for items held in safekeeping  
Envelopes/Small packages  
Gold and Silver—Commission  
Large packages  
Locked Boxes, Trunks, etc.  
Safekeeping:  
Regular  
Temporary  
Warehousing/Safekeeping fee

*Night Depository*

Rental (per bag/wallet)  
Replacement Bag/Wallet  
Repair/replacement zip/lock  
Replacement keys  
Damaged Wallets

*Cards, Cheque Books and Passbooks Cards*

A.T.M

Initial and Renewal charge  
Monthly service charge  
Replacement of lost or stolen cards

**NINTH SCHEDULE—Continued**

Where available balance exceeded due to paying guaranteed cheque/ATM  
Withdrawal/Direct Debit (i.e., where Bank cards used as a debit card)

*Credit Cards*

Principal cardholder annual fee  
Secondary cardholder annual fee  
Cash advance fee  
Lost card replacement fee  
Late payment fee  
Minimum monthly repayment  
Over the limit fee  
Dishonoured item stop payment  
Certified Cheque  
Annual fee  
Nominated cardholder  
Commission on cash advance  
Over limit charge  
Late payment fee  
Returned cheque fee  
Lost/Stolen/Damaged card charge

*Cheques*

Cheque books:

Regular  
Other

*Passbooks/Certificates of Deposit*

Replacement of lost passbook  
Replacement of lost certificate of deposit

*Other Fees and Charges—Service Charges on Deposit Accounts*

Service Charge—Personal Accounts:

Activity charge  
Unpaid item charge

Service Charge—Business Accounts:

Account maintenance  
Activity charge  
Overdraft facilities  
Unpaid item charge  
Inactive account charge

*Charges with Respect to Payments*

Drafts

Payroll Envelopes:

- Collected in bulk by employer
- Collected by employee
- Pension cheques—Collection and payment
- Processing salary
- Salary payments
- Telephone payment
- Transfer to another bank from employer list

*Charges with Respect to Foreign Exchange Transactions and Transferring of Funds*

- Conversion of foreign currency cash to foreign currency draft
- Charge for lost foreign draft
- Cable/Telegraphic transfers handling charge
- Draft Tracers
- Exchange for one currency type for another currency type
- Exchange of cash for negotiable instrument—Same currency
- Foreign draft and IMOs:
  - Credit to account
  - Advise beneficiary to collect funds
  - Dishonoured items
- Forward contracts
- Foreign cheques/Items cashed
- Payment by receipt customer letter/Fax instructions
- Sight purchases
- Sight sales
- Travellers Cheques

*Bank Notices*

- Notice of dormant accounts

*Returned Items*

- N.S.F. returned cheques
- Voucher returned with statement
- Returned item Charge—Foreign currency accounts

*Miscellaneous Charges*

- Auditor's confirmations
- Photocopy requests
- Deposit by security firms over the counter
- Exchange of coins—For non-bank account
- Facsimile messages
- Balances below designated amount on foreign currency accounts.

Section 36A.  
[14 of 1994].

**TENTH SCHEDULE**

FIRST COLUMN <i>Tariff Heading No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>Rate of Surcharge</i>
Ex. 15.07	Soya-bean oil and its fractions, refined, but not chemically modified	25%
Ex. 15.08	Ground-nut oil and its fractions, refined, but not chemically modified	do.
Ex. 15.11	Palm oil and its fractions, refined, but not chemically modified	do.
Ex. 15.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, refined, but not chemically modified	do.
Ex. 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, refined, but not chemically modified	do.
Ex. 15.14	Rape, colza oil and fractions thereof, refined but not chemically modified	do.
Ex. 15.15	Maize (Corn) oil, sesame oil and fractions thereof, refined but not chemically modified	do.
Ex. 15.16	Vegetable oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, refined but not further prepared	do.
1006.201	White rice, in packages for retail sale	20%
1006.202	Other white rice	do.
1006.203	Parboiled rice, in packages for retail sale	do.
1006.204	Other parboiled rice	do.
1006.301	Semi-milled white rice, in packages of not more than 10 kg	do.
1006.302	Other semi-milled white rice	do.
1006.303	Semi-milled parboiled rice, in packages of not more than 10 kg	do.

FIRST COLUMN <i>Tariff Heading No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>Rate of Surcharge</i>
1006.304	Other semi-milled parboiled rice	20%
1006.305	Wholly milled white rice, in packages of not more than 10 kg	do.
1006.306	Other wholly milled white rice	do.
1006.307	Wholly milled parboiled rice, in packages of not more than 10 kg	do.
1006.308	Other wholly milled parboiled rice	do.
1006.401	Broken rice in packages for retail sale	do.
1006.409	Other broken rice	do.

SUBSIDIARY LEGISLATION

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2/2001.

**MISCELLANEOUS TAXES (DEPARTURE TAX)  
(EXEMPTION) ORDER**

*made under section 27(l)*

Citation.

**1.** This Order may be cited as the Miscellaneous Taxes (Departure Tax) (Exemption) Order.

Interpretation.

Ch. 18:01.

**2.** For the purposes of this Order, “citizen” and “resident” have the meanings assigned to them in the Immigration Act.

Persons  
exempted from  
departure tax.

**3.** A person who—  
(a) has attained the age of sixty years; and  
(b) is a citizen or a resident of Trinidad and Tobago,  
is exempt from the payment of departure tax.

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## GREEN FUND REGULATIONS

### ARRANGEMENT OF REGULATIONS

#### REGULATION

1. Citation.
2. Interpretation.
- 2A. Registration.
3. Application for certification of activity.
4. Form of application.
5. Evaluation and determination.
6. Request for review of non-certification of activity.
7. Disbursements from Green Fund.
8. Receipt of funds.
9. Memorandum of Agreement.
10. Recovery of money disbursed.
11. Record of funded certified activities.
12. Review of certified activities.
13. Monitoring record of certified activity for which funds have been disbursed from Green Fund.
14. Audit by Auditor General.
15. Report submitted to Minister.
16. Accounts of Green Fund.
17. Cessation of disbursements from Green Fund.
18. Failure to comply with Memorandum of Agreement or Regulations.

**GREEN FUND REGULATIONS**

*made under section 69*

Citation. **1.** These Regulations may be cited as the Green Fund Regulations.

Interpretation. **2.** In these Regulations—

[16/2011].

“Act” means the Miscellaneous Taxes Act;

“activity” means any activity, programme or project which is primarily engaged in remediation, reforestation and conservation of the environment;

“application” means an application for certification of an activity;

Ch. 81:03.

“approved credit union” means a society which is registered under the Co-operative Societies Act, and which has as its objects the promotion of thrift and the creation of a source of credit for its members, the majority of whom are not agriculturists, for provision of productive purposes;

Ch. 79:09.

“approved financial institution” means a financial institution which is licensed under the Financial Institutions Act;

“audit”, in relation to an organisation in receipt of money under these Regulations, means a review or examination of any aspect of the operations of the organisation in order to determine whether value for money has been attained in relation to the management of the money;

“authorised person” means a person who is authorised in writing to act for and on behalf of a community group or an organisation to represent the community group or organisation for the purposes of these Regulations;

“certified activity” means an activity, programme or project certified as such by the Minister;

“community group” means a group of individuals from a particular locality within Trinidad and Tobago which is engaged in activities relating to the remediation, reforestation and conservation of the environment in that locality;

Ch. 1:01.

“financial year” has the meaning as assigned to it under section 3 of the Constitution;

“Green Fund” means the Fund established by section 65 of the Act;

“Memorandum of Agreement” means the agreement entered into between a community group or organisation and the Minister;

“Minister” means the Minister with responsibility for the environment;

“monitoring record” shall be kept in relation to an organisation in receipt of money under these Regulations, and means a continuing review or examination of any aspect of the operations of the organisation and the certified activities that the organisation is engaged;

“National Environmental Policy” means the Policy prepared in accordance with section 18 of the Environmental Management Act; Ch. 35:05.

“non-governmental organisation” means a non-profit unincorporated body which is engaged in activities related to the remediation, reforestation and conservation of the environment;

“organisation” means a body incorporated by statute other than the Companies Act but including such non-profit company under section 308(2) of the Companies Act, which is engaged in activities related to the remediation, reforestation and conservation of the environment; Ch. 81:01.

“outcomes” means the impact or effects which the producing of outputs may have on the community;

“outputs” means the goods or services which are produced or delivered by a community group or organisation for the benefit of persons outside of the group or organisation; and

“terms and conditions” includes instructions as to the accounting standards issued by the Treasury, as well as the monitoring, reporting and audit requirements stipulated in the Memorandum of Agreement.

**2A.** (1) Any community group or non-governmental organisation that wishes to access the Green Fund, shall be registered either— Registration.  
[16/2011].

(a) in Trinidad, with the Ministry with responsibility for community development as a

community group or as a non-governmental organisation; or

(b) in Tobago, with the Tobago House of Assembly as a community group or as a non-governmental organisation.

(2) On applying to access the Green Fund, the community group or non-governmental organisation shall satisfy the Minister that it is registered in accordance with subregulation (1).

Application for certification of activity.

3. (1) An authorised person may apply to the Minister for certification of an activity for the purposes of receipt of public money to be disbursed from the Green Fund.

(2) The Minister shall only consider applications in respect of an activity that is related to the remediation, reforestation and conservation of the environment.

Form of application.

4. (1) The application referred to in regulation 3 shall be in the form determined by the Minister.

(2) The application shall be accompanied by—

(a) proof of incorporation or registration of the community group or organisation;

(b) the constitution of the community group or organisation;

(c) the names, addresses and where available, other contact details of the office holders of the community group or organisation;

(d) the level of membership of the community group or organisation;

(e) evidence that the activity in respect of which funding is required is to be undertaken in Trinidad and Tobago;

(f) details of the activity, including—

(i) the outputs and outcomes of the activity and the expected benefit to the environment;

(ii) the expected duration of the activity;

(iii) the human and other resources required;

- (iv) the related contribution of the applicant to the activity by the use of its own monetary and other resources;
- (v) targets and performance indicators of the activity;
- (vi) costing of the activity;
- (vii) details of the budget and related timelines for the activity;
- (viii) future projections and cost benefit analysis of the activity; and
- (ix) details of projects for which funding is already received or in respect of which an application has been made by the applicant together with the source of the funding.

**5. (1)** The Minister shall evaluate and determine the application, and shall take into account the following criteria: Evaluation and determination.

- (a) the funding already received by the applicant in respect of the same or similar activity and the meeting of the objectives of that funding;
- (b) the relevance of the activity to the promotion of Government's policies and programmes, particularly the National Environment Policy;
- (c) the outcomes and outputs of the activity;
- (d) the operational costs as identified in the application;
- (e) the clarity of the administrative arrangements and related cost;
- (f) the extent of consultation with interested parties to identify and resolve conflicting objectives or duplication of effort or areas of collaboration;
- (g) the potential for overlap or duplication of funding from the Green Fund with funding from other sources received or receivable by the applicant; and

(h) compliance with legal and governmental requirements.

(2) The Minister shall, upon the evaluation of the activity proposed by the applicant, in writing—

- (a) certify the activity for the purposes of disbursement from the Green Fund; or
- (b) not certify the activity and advise the applicant accordingly, with reasons.

Request for review of non-certification of activity.

6. (1) Where an applicant is informed of the Minister's decision not to certify the activity proposed by the applicant, the applicant may, if he disputes the decision of the Minister, in writing, request a review and reconsideration of the decision within thirty days of the receipt of the decision.

(2) The application for review or reconsideration shall state precisely the grounds upon which the review or reconsideration is sought.

(3) An application may be made after the thirty-day period if the Minister is satisfied that there was a reasonable excuse for not making the application within the time limit and that the application was made thereafter without unreasonable delay.

(4) In reconsidering his decision, the Minister may examine new information which is submitted by the applicant.

(5) The Minister shall be required to determine the review as soon as is practicable after the receipt of the applicant's request and shall in writing, notify the applicant of his determination.

Disbursements from Green Fund.

7. (1) Where the Minister certifies an activity, he shall cause to be forwarded to the Minister with responsibility for finance—

- (a) a copy of the application;
- (b) a copy of the certification of the activity; and
- (c) his recommendation with respect to the amount that should be withdrawn from time to time from the Green Fund to meet the expenditure of the certified activity.

(2) The Minister with responsibility for finance shall consider the information forwarded by the Minister in accordance with subregulation (1) and may, based on the projections for a financial year and on such terms and conditions as he sees fit, authorise the withdrawal from the Green Fund of an amount not exceeding the amount recommended by the Minister.

(3) The Minister with responsibility for finance may authorise the disbursement of money from the Green Fund for the duration of a certified activity in accordance with the Memorandum of Agreement entered into between the community group or organisation and the Minister.

8. Notwithstanding the authorisation by the Minister with responsibility for finance for the withdrawal of money from the Green Fund in respect of a certified activity, a community group or organisation shall not be entitled to receive such money unless the Minister is satisfied that—

Receipt of funds.

- (a) the community group or organisation has opened an account with an approved financial institution or an approved credit union, specifically for the purpose of receiving money in respect of the certified activity and has stated the names of the persons duly authorised by the community group or organisation to operate the account;
- (b) the account should be separate and apart from any other account operated by the community group or organisation and should be maintained for the purpose of receiving funds from the Green Fund; and
- (c) a Memorandum of Agreement in respect of the certified activity has been executed by the Minister and the community group or organisation.

9. (1) The Memorandum of Agreement shall include—

Memorandum of Agreement.

- (a) the performance measures and targets to be met as a condition for the disbursement of money from the Green Fund;

- (b) information required by the Minister;
- (c) a disbursement schedule;
- (d) a requirement for the repayment of money received by the community group or organisation by way of restitution to the Green Fund in the event that targets are not met;
- (e) a licence shall be granted in favour of the Government of the Republic of Trinidad and Tobago for the use of any copyright, patent, trade mark or other intellectual property right that may arise out of the certified activity; and
- (f) a stipulation that upon completion of a project, the community group or organisation shall provide a report on the activities undertaken and the expenditure incurred, and such report shall be forwarded to the Minister.

(2) The disbursement schedule referred to in subregulation (1) shall include—

- (a) the name of the certified activity;
- (b) the name, address and registration number of the community group or organisation together with the names and addresses of the authorised persons of such community group or organisation;
- (c) the total amount recommended for disbursement by the Minister; and
- (d) the duration and schedule of payments to be made to the community group or organisation.

**10.** The Minister with responsibility for finance may recover the amount disbursed in respect of a certified activity as a debt due and owing to the State, where he has a reasonable belief that there has been—

- (a) a misapplication of money received from the Green Fund; or
- (b) a misuse of property acquired, wholly or in part, with the money disbursed from the Green Fund.

Recovery of  
money  
disbursed.

**11.** The Minister shall cause a record to be kept of all certified activities in receipt of disbursements from the Green Fund.

Record of funded certified activities.

**12.** (1) On or before the end of each quarter, the Minister shall submit to the Minister with responsibility for finance a report on the current expenditure and commitments for the Green Fund and provide an indication as to the resources that may be required for the subsequent quarter.

Review of certified activities.

(2) The report shall also contain a list of certified activities recommended for funding in order of priority.

(3) In determining the order of priority of a certified activity recommended for funding, the Minister shall consider the following:

- (a) the efficiency of implementation of the certified activity;
- (b) the impact of the certified activity on the community and the environment;
- (c) the impact of the certified activity on the implementation of the National Environment Policy; and
- (d) the relative merits of continuing funding for the community group or organisation in receipt of funding as against funding the certified activities of new groups and organisations.

**13.** The Minister shall—

- (a) cause an ongoing monitoring record to be kept of each certified activity that is funded by the Green Fund to ascertain whether the certified activity is being delivered as agreed by the Memorandum of Agreement; and
- (b) in a report to be laid in Parliament in accordance with section 68 of the Act, specify—
  - (i) the total disbursements from the Green Fund in a financial year;

Monitoring record of certified activity for which funds have been disbursed from Green Fund.

- (ii) the status of each certified activity that is funded from the Green Fund in terms of performance indicators and achievement in relation to the targets set by the activity; and
- (iii) the amount actually spent by a community group or organisation in respect of a certified activity together with the amount disbursed from the Green Fund in respect of that activity.

Audit by Auditor General.

**14.** In the conduct of the annual audit to be carried out under section 67 of the Act, the Auditor General shall have access to the audit performed by the Minister on each certified activity.

Report submitted to Minister.

**15.** A community group or organisation shall submit to the Minister within two (2) months after the end of the Government's financial year the following:

- (a) a report on its activities comparing their approved plans with the actual outcomes; and
- (b) its financial statements including a balance sheet, income and expenditure statement and bank reconciliation statement in respect of the certified activities financed by the Green Fund.

Accounts of Green Fund.

**16.** The Treasury may issue instructions, in writing, with respect to the preparation of accounts, books and other records to be kept by a community group or organisation in receipt of money from the Green Fund.

Cessation of disbursements from Green Fund.

**17.** (1) The Minister with responsibility for finance may, in respect of a certified activity, cease to approve disbursements of money or may cancel disbursements from the Green Fund where—

- (a) the Minister so recommends;
- (b) the Auditor General so recommends;

- (c) the recipient has ceased to be a community group or organisation for the purposes of these Regulations;
- (d) the community group or organisation fails to comply with a condition of a disbursement from the Green Fund as specified in the Memorandum of Agreement or these Regulations; or
- (e) the community group or organisation is not conforming with the duties and responsibilities required by these Regulations.

(2) Where the Minister with responsibility for finance ceases to approve or cancels disbursements in respect of a certified activity, he shall notify the community group or organisation, in writing, of the reasons for his decision and advise the Minister accordingly.

**18.** The failure by a community group or organisation to comply with a condition of a disbursement from the Green Fund as specified in the Memorandum of Agreement or these Regulations may result in—

Failure to comply with Memorandum of Agreement or Regulations.

- (a) immediate cessation of funding;
- (b) debt recovery proceedings; and
- (c) the community group or organisation being excluded from further consideration for funding out of the Green Fund.