

LEGAL NOTICE No. 13

REPUBLIC OF TRINIDAD AND TOBAGO

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

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE
PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES (AMENDMENT)
ORDER, 1988

1. This Order may be cited as the Provisional Collection of Taxes Citation
(Amendment) Order, 1988.

2. The Provisional Collection of Taxes Order, 1988 is amended— L. N. No. 12
of 1988
amended
(a) by renumbering paragraph 2 as paragraph 5 and by inserting
immediately after paragraph 1 the following new paragraphs—

“Chap. 1:50
amended

2. The Second Schedule of the Citizenship of the Republic of Trinidad and Tobago Regulations is amended by substituting for items 1, 2, 4 and 5 appearing in the First Column, and for the corresponding fees appearing in the Second Column the following—

<i>Manner in which fee may be taken</i>	<i>Amount of fees</i>
Grant of Certificate of Citizenship to a minor under section 5—	
(a) application for certificate 	\$50.00
(b) where application is approved, a further 	\$250.00
Grant of Certificate of Registration to a minor under section 8—	
(a) application for certificate 	\$50.00
(b) where application is approved, a further 	\$250.00
Grant of Certificate of Citizenship under section 11—	
(a) application for certificate 	\$50.00
(b) where application is approved, a further 	\$500.00
Grant of Certificate of Citizenship under section 12—	
(a) application for certificate 	\$100.00
(b) where application is approved, a further 	\$800.00.

Chap. 15:01
amended

3. Section 37A of the Police Service Act is amended by substituting for the word “ten” occurring in line five the word “fifty”.

Chap. 16:01
amended

4. The Third Schedule of the Firearms Regulations is amended by substituting for the fees appearing against Items 1 and 3, the figure “\$100.00”;

(b) by substituting for paragraph 5 as renumbered the following—

“Chap. 18:01
amended

5. The Immigration Regulations are amended by substituting for the Fourth and Seventh Schedules the following—

“FOURTH SCHEDULE

(Regulation 53)

IMMIGRATION REGULATIONS

Fees in respect of the Issue of Miscellaneous Permits and Certificates

	\$	c.
I. For variations, or extensions of Landing Certificate beyond 90 days	200	00
II. On application for the grant of Work Permit ...	400	00
III. For the duration of Work Permit	300	00 per month subject however to a minimum of \$900.00
IV. Certificate for Facilitation of Entry:		
(a) for citizens or residents of Caribbean Free Trade Association Territories and of Caribbean Common Market Countries	100	00
(b) for persons who are not citizens or residents referred to in (a)	500	00
V. Certificate of Residence	400	00
VI. Student's Permit	200	00
VII. Application for Visa Waiver	100	00
VIII. Change of Status	100	00
IX. Certificate of Residence under the Amnesty Programme—		
(a) Application Fee (Non-refundable)	200	00
(b) Certificate Fee	300	00
X. Issue of letters confirming citizenship or residence ...	200	00.

NOTE: Citizens of Caricom countries shall pay one-half the fees stipulated at items (I), (V), (VI), (VIII) and (X).

SEVENTH SCHEDULE

(Regulation 53A)

IMMIGRATION REGULATIONS

Fees in respect of Travel Documents

<i>Travel Documents</i>	<i>Fees Payable</i>
	\$ c.
(a) Passports	
(i) Adult (Size A—32 pages)	100 00
(ii) Child (under 16 years of age for five years renewable without charge after the first five years for full validity of ten years)	25 00
(iii) Special (Size B—96 pages)	300 00
(b) Replacement of lost or mutilated passport	300 00
(c) Travel Permit	100 00
(d) Emergency Certificate	100 00
(e) Certificate of Identity	300 00
(f) Seaman's I. D.	100 00
(g) Endorsement	50 00
(h) Affidavit in lieu of passport	300 00
(i) Visa	50 00.””;

(c) by inserting immediately after paragraph 5 as renumbered the following new paragraphs—

“Chap. 44:01 amended 6. The Third Schedule of the Births and Deaths Registration Act is amended by substituting for the words “\$2.00” appearing against items 2 and 3, the words “\$12.50”.

Chap. 45:01 amended 7. Section 35 of the Marriage Act is amended by substituting for the words “\$1.00” appearing in lines ten and eleven thereof the words “\$12.50”.

Chap. 45:02 amended 8. Part A of the Schedule to the Muslim Marriage and Divorce Regulations is amended by substituting for the words “\$0.75” and “\$1.50” appearing in lines eight and nine thereof the words “\$12.50”.

Chap. 45:03 amended 9. Part II of the Hindu Marriage Regulations is amended by substituting for the words “\$1.00” appearing in lines seven and eight thereof the words “\$12.50.””;

- (d) by renumbering paragraphs 3 to 15 as paragraphs 10 to 22 and in paragraph 10 as renumbered by substituting for subsection (1) of section 11A, the following subsection—

“(1) There shall be charged on subscribers a telephone tax of ten per cent of all billings for services rendered by the Company save that in the case of residences the tax shall be charged on tolls only and not on rentals.”;

- (e) in paragraph 12 as renumbered, by substituting for the words “ten per cent” occurring in line two of section 53A(1), the words “five per cent”;
- (f) in paragraph 13(d) as renumbered, by inserting immediately after the word “payments” occurring in line two, the words “incurred for the purpose of the production of income”;
- (g) in paragraph 13(e) as renumbered by substituting for section 34A, the following—

“Tax on
interest

34A. (1) There shall be charged upon the interest payable to an individual on all classes of savings or other accounts with banks, financial institutions or any person carrying on a trade or business who in the ordinary course of operations receives or retains money in such circumstances that interest becomes payable, where such interest has been paid, credited or has accrued to the taxpayer in a year of income, a tax at the rate of ten per cent on the interest so paid or credited.

(2) The tax shall be deducted by the bank, financial institution or such person referred to in subsection (1) from the interest at the time when such interest is paid, credited or has accrued, and the amount of the tax shall be remitted to the Board monthly.”;

- (h) in paragraph 13(f) as renumbered, by substituting for the expression “mobilisation surcharge” wherever it appears, the expression “income tax surcharge” and by adding immediately after subsection (4) of section 48A the following new subsections—

“(5) Where a person is an individual other than an employed person, the income tax surcharge shall be paid to the Board on or before 31st March, 30th June, 30th September and 31st December in each year of income.

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

(7) Income tax surcharge shall be deposited with the Board by an employer on or before the fifteenth day of the

month following that in which the surcharge is deducted from the emoluments of the employed person in respect of whom it is paid.”;

(i) by deleting paragraph 13(g) as renumbered, and further renumbering paragraph 13(h) to 13(p) as paragraph 13(g) to 13(o);

(j) in paragraph 13(g) as renumbered, by substituting for the word “within” occurring in line three, the word “after”; and by inserting immediately after the word “shall” occurring in line four, the word “thereafter”;

(k) in paragraph 14 as renumbered by substituting for the words “48A” occurring in line three the words “3A”;

(l) in paragraph 17 as renumbered by renumbering subparagraph (b) as subparagraph (d) and substituting for paragraph (a) the following new paragraphs—

“(a) by substituting for the words appearing in the second column as follows—

(i) for the word “15”, the word “20”;

(ii) for the word “35”, the word “40”;

(iii) for the word “55”, the word “60”;

(iv) for the word “80”, the word “85”;

(b) in Part I, by substituting for items 1.24.01 and 1.24.02 the following—

	<i>“First Column</i>	<i>Second Column</i>
Item	Chargeable Goods	Rates of Purchase Tax per cent
1.24.01	Cigars, Cheroots and Snuff	\$1.00 per oz.
1.24.02	Locally Manufactured Cigarettes: (a) where the wholesale value does not exceed \$1.98 per pack of 20 (b) where the wholesale value exceeds \$1.98 per pack of 20	66 cents per pack of 20 and so in proportion when not so packed 83 cents per pack of 20 and so in proportion when not so packed.”;

(c) in Part II, by substituting for items 11.24.01, 11.24.02 and 11.24.03 the following—

<i>“First Column</i>		<i>Second Column</i>
Item	Chargeable Goods	Rates of Purchase Tax per cent
11.24.01	Cigars, Cheroots and Snuff	\$1.10 per oz.
11.24.02	Cigarettes	83 cents per pack of 20 and so in proportion when not so packed
11.24.03	Tobacco (Smoking and Chewing)	\$1.10 per oz.”;

(m) in paragraph 18 as renumbered—

(i) by inserting immediately after the first line thereof the following—

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

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

(n) in paragraph 22 as renumbered, by deleting all the words after the word “Revenue” occurring in line five;

(o) by further renumbering paragraph 23 as renumbered as paragraph 24 and inserting after paragraph 22 as renumbered, a new paragraph 23 as follows—

“Income
Tax (Exit
Clearance)
Regulations
amended

23. The Income Tax (Exit Clearance) Regulations are amended—

(a) in regulation 1 by substituting for the words “(Exit Clearance)” the words “(Exit and Clearance)”;

(b) in regulation 2 by inserting immediately after the definition of “Board” the following new definition—

“ “Clearance Certificate” means a certificate in the form set out as Form “C” in the Schedule issued by or on behalf of the Board;”;

(c) by inserting immediately after regulation 3(3) the following—

“(4) A person who applies for a Clearance Certificate shall pay a fee of one hundred dollars in respect of the application.”;

(d) in regulation 4 by inserting immediately after the words “Exit Certificate” wherever they occur, the words “or a Clearance Certificate”;

(e) in regulation 10 by inserting immediately after the words “Exit Certificate” the words “or a Clearance Certificate”; and

(f) in the Schedule by inserting immediately after Form “B” the following new form—

“FORM C

THE INCOME TAX REGULATIONS CLEARANCE CERTIFICATE

This Certificate is Issued to.....

of
(Private Address)

who has complied with the requirements of the Income Tax Act and has satisfied all assessed liability to the date hereof/has made satisfactory arrangements for the payment of Income Tax due.

This Certificate is valid until.....”

Made this 11th day of January, 1988.

K. BOSWELL INNISS
Secretary to Cabinet