
1st Session First Parliament Trinidad and Tobago
12 Elizabeth II



TRINIDAD AND TOBAGO

Act No. 13 of 1963

[L.S.]

AN ACT to provide for the general revenue by the imposition
of certain taxes, and for matters connected therewith.

[Assented to 2nd May, 1963]

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

1. This Act may be cited as the Finance Act, 1963. Short title

PART I

Purchase Tax

Interpretation

2. (1) In this Part—

“chargeable goods” means the goods specified in the First Schedule;

“Commissioner” means the Commissioner of Inland Revenue;

Ch. 31. No. 9

“goods” has the same meaning as in the Sale of Goods Ordinance;

“manufacturer” means a person who carries on in Trinidad and Tobago the business of making goods;

Ch. 31. No. 9

“purchase” means any contract which is a contract of sale within the meaning of the Sale of Goods Ordinance, and also a contract similar to such contract in other respects but made for a consideration wholly or partly in money's worth and not, or not only, in money; and includes any transaction in whatsoever form expressed, in so far as its effect is in substance the same as the effect of such a contract as aforesaid, and references to goods being bought include, in relation to a purchase made for a consideration not, or not only, in money, and in relation to any such transactions as aforesaid, references to goods being acquired in any manner;

“selling by retail” means selling goods by way of business otherwise than by wholesale, and “retail trader” means a person who sells by retail;

“selling by wholesale” means selling goods of any class to a person who carries on a business of selling goods of that class;

“tax” means tax chargeable by virtue of this Part;

“wholesale merchant” means a person who carries on in Trinidad and Tobago a business of selling by wholesale goods bought by him.

(2) For the purposes of this Part, if at the time when a purchase is made the buyer is in possession of the goods bought thereunder, or of part thereof, delivery of the goods,

or of that part thereof, as the case may be, under the purchase shall be deemed to have taken place on the making of the purchase.

3. (1) A tax, to be called purchase tax, shall be charged, subject to and in accordance with this Part, on the wholesale value of all chargeable goods mentioned in Part I of the First Schedule, being goods manufactured or produced in Trinidad and Tobago, and bought under a chargeable purchase.

Purchase tax
on a sale of
chargeable
goods under
chargeable
purchase

(2) Tax chargeable in respect of any goods mentioned in Part I of the First Schedule by virtue of a purchase shall be at the rates respectively specified in the second column of the said Part and shall become due on the delivery of the goods under the purchase; and the seller under the purchase shall be accountable therefor.

(3) Tax on the chargeable goods referred to in subsection (1) becoming due by virtue of a purchase shall be accounted for and paid in accordance with regulations made under this Act.

4. (1) For the purposes of section 3, a chargeable purchase is any purchase made from a wholesale merchant or manufacturer selling by wholesale, other than a purchase made by a person of goods upon which purchase tax has become chargeable and has been paid.

Chargeable
purchases

(2) Where a wholesale merchant or manufacturer appropriates or applies any goods mentioned in the First Schedule, being goods manufactured or produced in Trinidad and Tobago, which are in his ownership as stock for his business or, in the case of a manufacturer, which have been made by him (being in either case goods in respect of which tax has not been paid)—

(a) to the purpose of any business carried on by him of selling goods by retail, or

(b) to any other purpose not being a sale under a chargeable purchase,

the appropriation or application shall be treated for the purposes of this Part as if it were a chargeable purchase, he shall be accountable for the tax chargeable in respect of the goods and the tax shall become due at the time of the appropriation or application.

Wholesale
value

5. The wholesale value of any goods in respect of which tax is chargeable by virtue of a purchase shall be taken to be the price which in the opinion of the Commissioner the goods would fetch on a sale made at the time when the tax in respect of the goods becomes due by a person selling by wholesale in the open market in Trinidad and Tobago to a retail trader carrying on business in Trinidad and Tobago only, if no tax were chargeable in respect of the sale and it were made in the circumstances specified in section 12.

Sums due for
tax to be
stated with
invoices, &c.

6. The seller of any chargeable goods under a chargeable purchase made in Trinidad and Tobago after the commencement of this Act shall add to any invoice or similar document delivered by him to the buyer a statement indicating the amount due from the buyer to the seller by reference to the tax for which the seller may be accountable.

Purchases, &c.,
affected by
and effect on
existing contracts
of change in tax

7. Where by or under any provision of any law any change is made in the classes of goods which are chargeable goods or in the rate at which purchase tax is chargeable in respect of goods, that change shall have effect and shall be deemed to have had effect in relation to a purchase of goods delivered under a chargeable purchase after the time as from which the change takes effect notwithstanding that the purchase was made before that date; and the seller may, in the absence of any agreement to the contrary, recover as an addition to the consideration, a sum equal to the excess of the amount of tax chargeable in respect of the goods over what it would have been if this section had not been enacted.

Purchase tax
chargeable on
importation of
certain charge-
able goods

8. (1) Purchase tax shall be charged, subject to and in accordance with the succeeding provisions of this Part, on the market value of all chargeable goods mentioned in Part II of the First Schedule that are imported into Trinidad and Tobago, and entered as that expression is defined in section 2 of the Customs Ordinance.

Ch. 32. No. 2

(2) Purchase tax on chargeable goods mentioned in Part II of the First Schedule shall be at the rates respectively specified in the second column of the said Part.

(3) The market value of any goods in respect of which tax is chargeable by virtue of an importation shall

be taken to be the value of the goods ascertained in accordance with section 17 of the Customs Ordinance, Ch. 32. No. 2 plus the duty of customs chargeable thereon.

(4) Where it is shown to the satisfaction of the Commissioner that any chargeable goods are being imported solely with a view to the re-exportation thereof—

- (a) after undergoing a process in Trinidad and Tobago which will not change the form or character of the goods; or
- (b) after transit through Trinidad and Tobago, or by way of transshipment,

the Commissioner may, subject to such conditions as he thinks fit to impose for securing the re-exportation of the goods, allow the goods to be imported without payment of any tax chargeable by virtue of the importation of goods.

(5) The Comptroller of Customs and Excise shall not cause delivery to be made of any chargeable goods until the appropriate purchase tax has been paid.

9. Regulations made under subsection (1) of section 28 of the Post Office Ordinance (which authorises the making of provision as to the application of the customs laws to certain postal packets, and otherwise in relation thereto) may make special provision in relation to chargeable goods mentioned in Part II of the First Schedule and to tax chargeable by virtue of an importation; and until regulations made thereunder otherwise provide, the regulations contained in Part IV of the Post Office Regulations shall have effect subject to the modifications specified in the Second Schedule.

10. Purchase tax shall not be charged on any goods which are imported without payment of customs duty.

Certain goods exempt from tax on importation

11. (1) Where goods bought under a chargeable purchase, or goods appropriated or applied as mentioned in section 4, are shown to the satisfaction of the Commissioner to have been exported from Trinidad and Tobago, the tax which apart from this provision would be chargeable, shall not be chargeable, and if paid shall be refunded.

Relief for exported goods

(2) The Governor-General may, whenever he shall deem it expedient so to do, remit or refund in whole or in part any purchase tax.

(3) The Accountant General shall return any money which shall have been overpaid as purchase tax at any time within two years after such overpayment on the proper document for such overpayment being certified by the Commissioner.

(4) For the purposes of this section goods delivered for shipment as ships' stores and duly shipped are deemed to have been exported.

Matters to be assumed in computing wholesale value

12. For the purpose of computing the price which goods would fetch on a sale as is mentioned in section 5, it shall be assumed—

- (a) that any commission or other costs, charges of or incidental to the making of the contract of sale are to be paid by the seller;
- (b) that the seller has paid any duties of excise chargeable on the goods;
- (c) that the price is to include the cost of delivery to the buyer at his place of business, and of insurance and other costs, charges and expenses incidental to such delivery;
- (d) that the price is the sole consideration for the sale;
- (e) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent resale or disposal of the goods; and
- (f) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale.

PART II

Sweepstake Winnings Tax

Interpretation

13. In this Part,

“Commissioner” has the same meaning as in Part I;
 “Turf Club” means each of the following :

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

14. (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 Commissioner for the tax and, shall pay the same over to the Commissioner at such times as he 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 III

Embarkation Tax

15. (1) A tax, to be called embarkation tax, shall be charged, in respect of and payable by all persons embarking at ports in Trinidad and Tobago for places outside of Trinidad and Tobago. Embarkation tax

(2) Embarkation tax shall be charged at the rate of one dollar per person and shall be paid to the Commissioner or to such other person as he may appoint for the purpose.

16. The immigration officer in charge of a port may refuse permission to a person to board any vessel or aircraft for the purpose of embarking as mentioned in section 15 unless a receipt for payment of the tax with respect to that person is produced. Immigration
officer may
refuse per-
mission to
embark if tax
not paid

17. (1) The owner of every vessel or aircraft shall collect embarkation tax and account therefor to the Commissioner. Owner to
account for
embarkation tax

(2) As from the date on which the owner of a vessel or aircraft becomes accountable for embarkation tax under subsection (1), section 16 shall cease to have effect.

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

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

Persons exempted
from tax

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

- (a) the Governor-General, his wife and children under the age of twenty-one years;
- (b) members of the Parliament of Trinidad and Tobago;
- (c) guests of the Government of Trinidad and Tobago;
- (d) persons travelling on Government business;
- (e) the official representatives of the Government of any country, their wives and their children under the age of twenty-one years when travelling with them;
- (f) 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 wives and children under the age of twenty-one years;
- (g) members of the Trinidad and Tobago Defence Force or of the Armed Forces of any country travelling on official duty;
- (h) members of the Armed Forces of the United States of America and their wives and children under the age of twenty-one years;
- (i) civilian personnel, not being Commonwealth citizens, employed at the United States Naval Station, Chaguaramas;
- (j) children under the age of five years;
- (k) intransit passengers remaining in Trinidad and Tobago for a period not exceeding forty-eight hours;
- (l) members of the crew of any aircraft or ship;
- (m) such other persons or classes of persons as the Governor-General may, by order published in the Gazette, specify.

PART IV

Liquor Licences

- 19.** (1) This Part shall be deemed to have come into operation on the 1st day of April, 1963. Repeal and replacement of Second Schedule to Liquor Licences Ordinance
- (2) The Second Schedule to the Liquor Licences Ordinance is hereby repealed and replaced by the Fourth Schedule to this Act. Recovery of tax

PART V

General

- 20.** Tax chargeable by virtue of this Act may be recovered as a debt due to the Crown from the person accountable therefor. Management of tax

- 21.** (1) Tax chargeable under the provisions of Parts I, II and III shall be under the care and management of the Commissioner of Inland Revenue. Management of tax

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

(3) All money and securities for money collected or received in Trinidad and Tobago for or on account of tax under this Act shall be placed to the account of the general revenue.

- 22.** (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 by 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 enactment.

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

Substitution
of agent, &c.
for person not
resident in
Trinidad and
Tobago

23. Where a person who is accountable for any tax, or on whom any duties are imposed by this Act, is not resident in Trinidad and Tobago, the Commissioner 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 the matters by reference to which that person is accountable or those duties are imposed, direct that he shall be substituted for that person as the person accountable for the tax or that he shall be under an obligation to discharge those duties or any of them.

Regulations

24. (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) for ascertaining all chargeable purchases and all such appropriations and applications as are mentioned in section 3, and of the amounts of tax chargeable by virtue thereof;
- (b) for requiring wholesale merchants and manufacturers to keep accounts and to make returns of purchases made from them and of any appropriations or applications such as are mentioned in section 3, and of the amounts of tax for which they are accountable, in respect of such periods, in such form and containing such particulars with respect to such matters as may be prescribed, and to pay the amounts of tax appearing by the returns to be due from them at such times as may be prescribed;
- (c) for requiring persons accountable for embarkation tax to make returns of the persons embarking on vessels or aircraft 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) for requiring persons accountable for sweepstake winnings tax to make returns of the sweepstake winnings payable and of the amount of tax for which they are accountable;
- (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 Third Schedule apply.

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

25. 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. ^{Onus of proof of payment of tax}

FIRST SCHEDULE

Section 3 (1)

PART I

FIRST COLUMN

SECOND COLUMN

| <i>Item</i> | <i>Chargeable Goods</i> | <i>Rate of Purchase Tax Per Cent</i> |
|-------------|---|--------------------------------------|
| 1 | Beer and Ale | 5 |
| 2 | Stout and Porter | 5 |
| 3 | Rum and Gin | 5 |
| 4 | All Wines and Vermouth | 15 |
| 5 | Cordials and Liqueurs | 15 |
| | Exemptions : Bitters, Aromatic ; used as a flavouring agent for foods and beverages | |
| 6 | Other potable spirits not elsewhere specified | 5 |
| 7 | Locally manufactured cigarettes | 5 cents per pkt. of 20 |

PART II

Section 8 (1)

FIRST COLUMN

SECOND COLUMN

| <i>Item</i> | <i>Chargeable Goods</i> | <i>Rate of Purchase Tax Per Cent</i> |
|-------------|---|--------------------------------------|
| 1 | Radio receiving sets of domestic, portable or road vehicle types, including Kits, each comprising not less than one complete unit | 10 |
| 2 | Phonographs, Non-electric | 10 |
| 3 | Domestic refrigerators of a type normally used in dwelling houses, hotels, &c. : Non-electric | 10 |
| 4 | All watches, cases and parts not of precious metal, and watch movements | 10 |
| | Exemptions : Springs, pivot wheels, watch glasses and other such parts of watches and clocks | |
| 5 | Electrothermic Apparatus other than item 13 including: Domestic cooking and heating appliances such as Boiling Rings and Hot Plates ; Cooking Utensils incorporating electric or gas heating elements such as Electric Kettles, Coffee Machines, Egg Boilers, Milk Warmers, Toasters ; Electro-Medical appliances such as ultra-violet and radiant heat lamps, sun lamps and other similar apparatus, except models designed exclusively for hospital or professional use ; Food mixers (including drink mixers) ; Hair Dryers, all types | 10 |
| | Exemptions : Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding 6 Imperial quarts ; Electric Irons. | |
| 6 | Water and beverage coolers, of a kind used for domestic or office purposes, operated by gas or electricity | 10 |
| 7 | Stoves, Ranges, designed for operation by electricity or gas, whether from the mains or not, of a kind used for domestic purposes | 15 |

FIRST SCHEDULE—CONTINUED

PART II—CONTINUED

| Item | FIRST COLUMN <i>Chargeable Goods</i> | SECOND COLUMN <i>Rate of Purchase Tax Per Cent</i> |
|------|---|---|
| 8 | Watches with cases and straps of precious metal ; and cases and straps of precious metal, including watch guards and other protective cases of such metal ... Exemption : Stop watches and similar articles which do not indicate the time of day. | 15 |
| 9 | Perfumes and Toilet waters, with or without alcohol, \$1.00 or more per liquid ounce in value ... | 15 |
| 10 | Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious or of pearls (real or cultured)) ... Exemption : Imitation Jewellery, being articles consisting wholly or partly of base metals, imitation stones, pearls or beads. | 15 |
| 11 | Cutlery of precious and semi-precious metal suitable for domestic use, and spoons, forks and similar articles, including gold and silversmiths wares of precious and semi-precious metal, suitable for domestic use ... Exemption : Implements, tools, instruments and tools of profession, trade, occupation or employment. | 15 |
| 12 | Radio Gramophones (radiograms) including Tape-Recorders and all other radio apparatus other than specified in item 1 ... | 15 |
| 13 | Portable Electric Appliances—Small electro mechanical appliances of a kind used for domestic purposes such as :— (a) Vacuum Cleaners (b) Carpet Sweepers (c) Floor Polishers (d) Washing Machines (e) Dish Washing Machines (f) Water Heating Appliances (g) Health Exercisers (h) Ice cream Machines of a capacity up to 10 quarts | 15 |
| | Exemption : Floor polishers designed exclusively for industrial use which (a) Weigh not less than 45 lb., and (b) Are fitted with low speed continuously rated motors of 400 watts and over Table and bracket fans having a rated consumption exceeding 80 watts, or a blade sweep exceeding 16 inches Three- or four-bladed fans designed for suspension from the ceiling and having a blade sweep of 36 inches or more Exhaust fans designed for building into the structure of buildings. | |

FIRST SCHEDULE—CONTINUED

PART II—CONTINUED

| FIRST COLUMN | | SECOND COLUMN |
|--------------|--|--------------------------------------|
| <i>Item</i> | <i>Chargeable Goods</i> | <i>Rate of Purchase Tax Per Cent</i> |
| 14 | Photographic cameras and photographic enlargers, projectors and other photographic apparatus and appliances, including parts Exemption : Cinematograph cameras for films of standard width (i.e. 1½ inches or 35 mm.) and X-ray and other cameras of special design, suitable only for industrial, scientific or military use, including plate or film cameras 9 cm. by 12 cm. 4 inches by 5 inches and in larger sizes. | 15 |
| 15 | Clocks with cases of precious metal, and cases of precious metal ; including combinations of clocks with other articles of which the clock forms a predominant part... | 15 |
| 16 | Phonographs (gramophones) electrically powered, including electric gramophone record reproducers ... Exemption : Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind | 15 |
| 17 | Refrigerators and freezers, mechanical other than item 3 of a kind used for domestic purposes, electrically operated under one horse power, notwithstanding that the articles may be supplied in a modified " industrial" finish for use in a non-domestic establishment such as a hotel | 15 |
| 18 | Television receivers (complete) and cathode ray tubes ; including combination radio and television receivers... | 25 |
| 19 | Cider and Perry | 5 |
| 20 | Beer and Ale | 5 |
| 21 | Stout and Porter | 5 |
| 22 | Rum and Gin | 5 |
| 23 | All Wines and Vermouth | 15 |
| 24 | Whisky | 15 |
| 25 | Brandy | 15 |
| 26 | Cordials and Liqueurs | 15 |
| 27 | Other potable spirits not elsewhere specified | 5 |
| 28 | Cigarettes | 10 cents per pkt. of 20 |
| 29 | Cigars, Cheroots and Snuff | 15 cents per ounce |
| 30 | Tobacco (Smoking and Chewing) | 15 cents per ounce |

SECOND SCHEDULE

MODIFICATIONS TO PART VI OF THE POST OFFICE REGULATIONS

1. Any references in regulations 72, 73 and 74 to a duty of customs shall have effect as if it included a reference to purchase tax chargeable on an importation.
2. For the reference in regulation 73 to section 61 of the Customs Ordinance a reference to section 86 is substituted.
3. For regulation 76 the following regulation is substituted—

“ 76. The proper officer of the Post Office may receive from the addressee of an incoming postal packet to which these Regulations apply and which is permitted to be delivered the amount of any duty and purchase tax payable in respect of any goods contained therein and any money so received shall be paid over by the Postmaster General—

 - (a) in the case of sums received on account of duty, to the Comptroller of Customs and Excise; and
 - (b) in the case of sums received on account of purchase tax, to the Commissioner of Inland Revenue.

THIRD SCHEDULE

1. Tax becoming due by virtue of a purchase or of such an appropriation or application as is mentioned in subsection (2) of section 4, shall, unless the Commissioner otherwise permits, be paid at the time of the delivery of the goods under the purchase or of the appropriation or application, as the case may be.
2. A wholesale merchant or manufacturer who is permitted by the Commissioner to account for and pay the tax for which he is accountable otherwise than on delivery of the goods under the purchase shall, where the Commissioner so requires, give such security by bond or otherwise as the Commissioner may direct for the payment of tax for which he is or may become accountable.
3. In the case of chargeable goods mentioned in Part II of the First Schedule and imported by post, the proper tax shall, where demanded by him, be paid to the officer of the Post Office before delivery of the goods to the addressee.
4. (a) Every wholesale merchant who has in his ownership for purposes of his business any chargeable goods mentioned in Part II of the First Schedule in respect of which tax has not been paid and every manufacturer of such chargeable goods shall keep full and true accounts, entered up-to-date, of all purchases made from him and of any appropriations or applications such as are mentioned in section 4 made by him, containing such particulars in such form as the Commissioner may generally or in any particular case approve or require including a purchase tax account showing the amounts of the tax for which he is accountable and shall retain such accounts together with all purchase invoices, copy sales invoices and all other documents whatsoever relating to such purchases for a period of not less than two years from the last date to which such accounts, invoices and documents refer.

(b) Every such wholesale merchant and every such manufacturer shall furnish to the Commissioner on a form approved by him, a return in respect of each month of all such goods delivered under chargeable purchases or appropriated or applied as is mentioned in section 4 and, where he has not previously paid the tax chargeable in respect thereof, of the amount of tax for which he is accountable, and containing such particulars with respect to such other matters as the Commissioner may require and such return shall be furnished not later than ten days after the end of the month in respect of which it is due.

(c) At the time of making the returns mentioned in paragraph (b), any wholesale merchant and every manufacturer shall pay to the Commissioner the amount of tax appearing by such returns to be due by him and not previously paid.
5. If any person fails to furnish a return as required by paragraph 4 or furnishes an incomplete return the Commissioner may, without prejudice to any penalties which may be incurred by that person, determine the amount of tax appearing to him to be due from such person and demand payment thereof, and such amount, which shall be deemed the proper tax payable, shall be paid within such time as the Commissioner may prescribe unless it is shown to the satisfaction of the Commissioner that some other amount is the proper tax due, which other amount shall be paid immediately to the Commissioner.

FOURTH SCHEDULE

" SECOND SCHEDULE

Duties

| | | |
|----------------------------|---|--|
| Spirit Retailers' Licence | For Port-of-Spain and within half a mile thereof | \$1,200 per annum or, if permitted under section 15, \$330.00 per quarter |
| Do. | ... For San Fernando and within half a mile thereof | \$1,000.00 per annum or, if permitted under section 15, \$275.00 per quarter |
| Do. | ... For any other Town and within half a mile thereof (except that portion of Morvant which lies within half a mile of Port-of-Spain) | \$600.00 per annum or, if permitted under section 15, \$175.50 per quarter |
| Do. | ... Elsewhere ... | \$250.00 per annum or, if permitted under section 15, \$78.00 per quarter |
| Wine Retailer's Licence | ... For Port-of-Spain ... | \$100.00 per annum |
| Do. | ... Elsewhere ... | \$75.00 per annum |
| Hotel Spirit Licence | ... Hotels with up to 15 bedrooms | \$300.00 per annum |
| Do. | ... Hotels with 16 to 49 bedrooms | \$400.00 per annum |
| Do. | ... Hotels with 50 to 150 bedrooms | \$500.00 per annum |
| Do. | ... Hotels with more than 150 bedrooms | \$600.00 per annum |
| Special Hotel Licence | ... Hotels with up to 15 bedrooms | \$1,000.00 per annum |
| Do. | ... Hotels with 16 to 49 bedrooms | \$1,250.00 per annum |
| Do. | ... Hotels with 50 to 150 bedrooms | \$1,500.00 per annum |
| Do. | ... Hotels with more than 150 bedrooms | \$2,000.00 per annum |
| Restaurant Licence | ... For Port-of-Spain ... | \$750.00 per annum |
| Do. | ... For San Fernando ... | \$600.00 per annum |
| Do. | ... Elsewhere ... | \$350.00 per annum |
| Special Restaurant Licence | For Port-of-Spain and within half a mile thereof | \$1,500.00 per annum |
| Do. | ... For San Fernando, and within half a mile thereof | \$1,200.00 per annum |
| Do. | ... Elsewhere ... | \$900.00 per annum |

FOURTH SCHEDULE—CONTINUED

SECOND SCHEDULE—*Continued**Duties—Continued*

| | | | |
|---|-----|---|--|
| Night Bar Licence | ... | For Port-of-Spain, and within half a mile thereof | \$1,500.00 per annum |
| Do. | ... | For San Fernando, and within half a mile thereof | \$1,200.00 per annum |
| Do. | ... | Elsewhere | \$900.00 per annum |
| Transfer fee under section 31 or section 32 | | | \$6.00 |
| Occasional Licence under section 40 or section 44 | | | \$25.00 |
| Spirit Grocer's Licence | | For Port-of-Spain | ... \$1,000.00 per annum or, if permitted under section 15, \$275.00 per quarter |
| Do. | ... | For San Fernando | ... \$800.00 per annum or, if permitted under section 15, \$250.00 per quarter |
| Do. | ... | Elsewhere | ... \$400.00 per annum or, if permitted under section 15, \$125.00 per quarter |
| Spirit Dealer's Licence | | | \$400.00 per annum |
| Wine Merchant's Licence | | | \$75.00 per annum." |

Passed in the House of Representatives this 26th day of April, 1963.

G. R. LATOUR
Clerk of the House of Representatives

Passed in the Senate this 29th day of April, 1963.

J. P. OTTLEY
Clerk of the Senate