

**Third Session Second Parliament Republic of Trinidad
and Tobago**



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 8 of 1984

[L.S.]

AN ACT to provide for the validation of all acts and things purported to be done under or in pursuance of the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984.

[Assented to 18th April, 1984]

WHEREAS it is provided by section 6 of the Customs Ordinance (hereinafter called "the Ordinance") that

the President may by Order increase or reduce any new import duty of customs or impose new import or export duties of customs and that from the date of publication of such Order, the duties specified in such Order shall be payable in lieu of any duties payable prior thereto:

And whereas it is provided by section 7 of the Ordinance that every Order referred to in section 6 of the Ordinance shall after four days and within twenty-one days from the date of its first publication be submitted to Parliament, failing which it shall expire:

And whereas by an Order of the President entitled "the Customs (Import Duty) (Caribbean Common Market) Order, 1984" made on the 11th day of January, 1984 and published in the *Gazette* on the 12th day of January, 1984 there was an increase of import duties on certain alcoholic beverages of Caricom origin:

And whereas the Order, not having been submitted to Parliament within the period prescribed by section 7 of the Ordinance, expired on the 2nd day of February, 1984:

And whereas a new Order of the President entitled "the Customs (Import Duty) (Caribbean Common Market) (No. 2) Order, 1984" taking the place of the earlier one was made on the 1st day of March, 1984 and published on the 1st day of March, 1984:

And whereas the Comptroller of Customs and Excise has continued to collect import duties under the first Order notwithstanding its expiration:

And whereas it is provided by section 13(2) of the Excise (General Provisions) Act (hereinafter called "the Act"), that the Minister of Finance and Planning (hereinafter called "the Minister") may by Order impose a new excise duty or increase an excise duty and that from the date of publication of the Order in the *Gazette* and until the expiry of the Order the duties specified in the Order shall be payable in lieu of the duties payable prior thereto:

And whereas it is further provided by section 13(2) of the Act that every Order made under that section shall after four days and within twenty-one days from the date of first publication be submitted to Parlia-

ment, failing which it shall expire and that duties paid under the Order subsequent to its expiration shall be repaid to the persons who paid them:

And whereas by an Order of the Minister entitled the Excise Duty (Petroleum Products) Order, 1984 made on the 11th day of January, 1984 and published in the *Gazette* on the 13th day of January, 1984, there was imposed an increase in the excise duty on certain petroleum products:

And whereas the Order, not having been submitted to Parliament within the period prescribed by section 13(2) of the Act expired on the 2nd day of February, 1984:

And whereas a new Order of the Minister entitled "the Excise Duty (Petroleum Products) (No. 2) Order, 1984," taking the place of the earlier one was made on the 1st day of March, 1984 and published on the 1st day of March, 1984:

And whereas the Comptroller of Customs and Excise has continued to collect excise duties on the said petroleum products notwithstanding the expiration of the Excise Duty (Petroleum Products) Order, 1984:

And whereas it is necessary and expedient to validate all acts and things purported to be done under the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984:

ENACTED by the Parliament of Trinidad and Tobago as follows— Enactment

1. This Act may be cited as the Import and Excise Duties (Validation) Act, 1984. Short title

2. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by the Comptroller of Customs and Excise under or in pursuance of the powers conferred by the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984 on or after the 2nd day of February, 1984 are deemed to have been lawfully and validly done or omitted to be done and no legal Validation of acts done in pursuance of subsidiary legislation

proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.

Passed in the House of Representatives this 9th day of March, 1984.

J. E. CARTER
Clerk of the House

Passed in the Senate this 13th day of March, 1984.

R. L. GRIFFITH
Clerk of the Senate