



TRINIDAD AND TOBAGO.

No. 26—1947.

[L.S.]

I ASSENT,

J. V. W. SHAW,

Governor.

31st July, 1947.

AN ORDINANCE to impose a Trade Duty on certain goods imported into the Colony.

[25th July, 1947.]

Commence-
ment.

Enactment.

Short title.

ENACTED by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof.

1. (1) This Ordinance may be cited as the Trade Duty Ordinance, 1947, and shall be deemed to have come into operation on the day on which it shall have been passed by the Legislative Council.

(2) This Ordinance shall expire on the 31st day of December, 1948, unless continued in force by resolution of the Legislative Council. This Ordinance may be continued in force by resolution as aforesaid for one year at a time.

2. (1) In addition to the duties raised, levied and collected under the Customs Ordinance or under any other Ordinance, there shall be raised, levied, collected and paid to the Comptroller for the public use of the Colony a Trade Duty, according to the rates specified in the Schedule to this Ordinance, upon all the goods specified in the said Schedule, which are imported or taken out of a bonded warehouse by any person.

Trade Duty
to be levied on
certain goods.
Ch. 32. No. 2.

(2) Where the rate specified in the Schedule to this Ordinance is expressed as a percentage rate, such rate shall be calculated on the value of the goods as accepted for the purposes of the Customs Ordinance, or, if the goods are not subject to *ad valorem* duty under the Customs Ordinance, on the value which would be accepted for the purposes of the Customs Ordinance if they were so subject.

3. (1) The Governor in Council may by order vary, delete from or add to the Schedule to this Ordinance.

Governor in
Council may
make interim
order.

(2) Every order issued by the Governor in Council under this section shall after four days and within twenty-one days from the date of its first publication in the *Royal Gazette* be submitted to the Legislative Council, and the Legislative Council may by resolution confirm, amend or revoke such order, and upon publication of the resolution of the Legislative Council in the *Royal Gazette* the resolution shall have effect and the order shall then expire. If the Order be not submitted within the said period of twenty-one days to the Legislative Council for confirmation it shall *ipso facto* expire.

(3) So much of the Trade Duty as shall have been paid under the order of the Governor in Council as may be in excess of the Trade Duty payable immediately after the expiry of such order shall be repaid to the persons who paid the same.

4. The Governor in Council may, upon application by an importer, remit or refund in whole or in part any Trade Duty whenever he shall deem it expedient so to do.

Refund of
Trade Duty.

5. The Governor in Council may make regulations for giving effect to the provisions of this Ordinance.

Regulations.

Construction
with and
applications
of Customs
Ordinance.

Ch. 32. No. 2.

6. This Ordinance shall be construed as one with the Customs Ordinance and all rights, duties, powers and privileges conferred thereunder upon the Comptroller and any Officer of Customs relating to the importation, examination, entry and forfeiture of goods, and all other powers and provisions whatsoever contained in the said Ordinance shall apply *mutatis mutandis* to the importation, examination, entry and forfeiture of any goods on which a Trade Duty is imposed by this Ordinance and the said Trade Duty shall be collected and the payment thereof enforced under the provisions of the Customs Ordinance.

SCHEDULE.

Article.	Rate of Trade Duty.
Bullion	40%
Cameras, photographic appliances and materials, excluding photographic chemicals	10%
Cinematograph Films	Half cent per linear foot.
Jewellery	30%
Playing Cards	15 cents per pack.
Perfumery (excluding dentifrices and shaving soaps and shaving creams)	30%
Pictures	10%
Plate and plated ware	30%
Silk and Silk Manufactures	30%
Toys and Games	10%
Watches and Clocks (excluding those of which the value under section 17 of the Customs Ordinance is not more than \$15.00)	10%
Wine — Sparkling	\$2.00 per gallon
— Other	\$1.00 do.

Passed in Council this twenty-fifth day of July, in the year of Our Lord one thousand nine hundred and forty-seven.

G. E. CHEN,
Clerk of the Council.

1947

TRINIDAD AND TOBAGO
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