

GOVERNMENT NOTICE No. 1

TRINIDAD AND TOBAGO

THE TRAVELLING ALLOWANCES ORDINANCE, CH. 9. No. 12

REGULATIONS

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 3 OF THE
TRAVELLING ALLOWANCES ORDINANCE, CH. 9. No. 12

THE TRAVELLING ALLOWANCES (AMENDMENT)
REGULATIONS, 1968

1. These Regulations may be cited as the Travelling Allowances (Amendment) Regulations, 1968, and shall have effect from the 5th day of January, 1968.

2. The Travelling Allowances Regulations, 1953, are amended—

- (a) by substituting the words "at such interest as the Minister of Finance may direct, for the purchase of the vehicle or for the purchase of other means of transport" for the words beginning with the words "free of interest" and ending with the words "of transport" occurring in regulation 57 thereof;
- (b) by deleting regulation 72;
- (c) by substituting for regulations 73 and 74 thereof the following—

"Exemption
from motor
vehicles
tax

73. (1) Exemption from the payment of motor vehicles tax on a motor vehicle manufactured in Trinidad and Tobago and purchased by an officer may, with the approval of the Board of Inland Revenue be granted to an officer as under—

- (a) the total tax in case of an officer who is required to keep a vehicle for use in the performance of his official duties;
- (b) half the tax in the case of an officer who is authorised to use a vehicle for travelling on official duties.

(2) The concession referred to in sub-paragraphs (a) and (b) shall apply in the case of an officer who holds an acting appointment over a period of not less than six months.

Application
to Board of
Inland
Revenue

74. Applications for exemption from the payment of motor vehicles tax shall be addressed to the Board of Inland Revenue through the Permanent Secretary or Head of Department who in forwarding the applications should certify that all the relevant provisions of these Regulations have been complied with.”;

(d) in regulation 75, by substituting—

(i) the words “Board of Inland Revenue” for the words “Accountant General” occurring therein;

(ii) the word “tax” for the word “duty” occurring in paragraphs (a) and (b) thereof;

(iii) for paragraph (c) thereof, the following—

“(c) an officer otherwise disposing of his vehicle shall refund—

(i) the full amount of the tax allowed under regulation 73 if the vehicle is disposed of within one year of its purchase;

(ii) half of the tax if the vehicle is disposed of after one year but within two years of its purchase;”.

Dated this 5th day of January, 1968.

G. L. BOWEN
Secretary to the Cabinet

GOVERNMENT NOTICE No. 2

TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, 1963

ORDER

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 3 OF THE
PROVISIONAL COLLECTION OF TAXES ACT, 1963

THE PROVISIONAL COLLECTION OF TAXES ORDER, 1968

1. This Order may be cited as the Provisional Collection of Taxes Order, 1968.

2. Taxes imposed by the enactments mentioned in the several Parts of the Schedule are hereby varied to the extent and in the manner set out in the said Parts of the Schedule.

SCHEDULE

Part I: The Motor Vehicles and Road Traffic Ordinance, Ch. 16. No. 3

(a) For items (4), (5), (8) and (14) of the First Schedule substitute the following:—

“(4) Private Motor Car

Maximum Gross Weight	HORSE POWER—(R.A.C. RATING)					
	12 and under	Over 12	Over 20	Over 30	Over 40	Over 50
	\$	\$	\$	\$	\$	\$
Up to 1,599 lb.	35	55	75	95	145	195
1,600–2,099	45	65	85	105	155	205
2,100–2,599	55	75	95	115	165	215
2,600–3,099	75	95	115	135	185	235
3,100–3,599	95	115	135	155	205	255
3,600–4,099	115	135	155	175	225	275
4,100 and Over	135	155	175	195	245	295

(5) Hiring Car, Taxi or Rented Car
For each Horse Power \$3.50 per H.P., R.A.C.
rating or part thereof

(8) Driving Permit \$10.00

(14) Certificate of competency under section 36 ... \$2.50.”

(b) Delete item (7) of the First Schedule.

Part II: The Income Tax Ordinance, Ch. 33. No. 1.

The rates of income tax and withholding tax for the year of income 1968, shall be the rates set out in the Second Schedule thereto as replaced by the Second Schedule hereunder;

“SECOND SCHEDULE

PART I

Scale of rates of income tax payable on the net chargeable income in the case of a person—

For every dollar of the first 1,000 dollars	5 cents
For every dollar of the next 1,000 dollars	8 cents
For every dollar of the next 1,000 dollars	13 cents
For every dollar of the next 1,000 dollars	20 cents
For every dollar of the next 2,000 dollars	25 cents
For every dollar of the next 2,000 dollars	30 cents
For every dollar of the next 2,000 dollars	35 cents
For every dollar of the next 4,000 dollars	40 cents
For every dollar of the next 5,000 dollars	45 cents
For every dollar of the next 10,000 dollars	50 cents
For every dollar of the next 31,000 dollars	60 cents
For every dollar of the next 1,000 dollars	70 cents
For every dollar of the next 1,000 dollars	70 cents
For every dollar of the next 8,000 dollars	70 cents
For every dollar of the next 10,000 dollars	70 cents
For every dollar of the next 20,000 dollars	70 cents

Provided that where the net chargeable income of a person is over \$60,000.00, the applicable rate is the graduated rate of 70 per centum or an average rate of 50 per centum of the total chargeable income whichever is the lower.

Relief: Where the net chargeable income of a person is—

- (a) under \$250.00, no tax is payable;
- (b) between \$251.00 and \$4,000.00, a rebate is given as follows:—
 - (i) 10 per centum of the tax, where such income is between \$251.00 and \$1,000.00;
 - (ii) 5 per centum of the tax, where such income is between \$1,001.00 and \$4,000.00.

PART II

RATES OF WITHHOLDING TAX

(1) Withholding tax on any distribution made or credited to a non-resident person shall be at the rate of 25 per centum:

Provided that where such distribution is made or credited to a parent non-resident company, the withholding tax shall be at the rate of 15 per centum.

(2) Withholding tax on any payment made or credited to any non-resident person, other than a company, shall be at the rate of 20 per centum:

Provided that where such payment is a payment as defined in paragraph (a) of section 23B the withholding tax shall be at the rate of 25 per centum.

(3) Withholding tax on any payment made or credited to a non-resident company shall be at the rate of 30 per centum:

Provided that where there is a double taxation agreement or Order under section 49, the rate of withholding tax shall be at such lesser rate as may be therein provided."

PART III

THE FINANCE ACT, 1966

Part II thereto is amended by substituting the words "45 per centum" for the words "44 per cent.:" occurring in SCHEDULE III thereto under the heading "Rate of Corporation Tax."

Made this 5th day of January, 1968.

G. L. BOWEN

Secretary to the Cabinet

GOVERNMENT NOTICE No. 3

TRINIDAD AND TOBAGO

THE EXCISE (GENERAL PROVISIONS) ORDINANCE, CH. 32. No. 8

ORDER

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 13 (2) OF THE EXCISE
(GENERAL PROVISIONS) ORDINANCE

THE EXCISE DUTY (LUBRICATING OILS) ORDER, 1968

1. This Order may be cited as the Excise Duty (Lubricating Oils) Order, 1968.

2. In this Order, "lubricating oils" means special fractions of extensively treated and processed heavy hydrocarbon oils derived from specially selected crude oils and includes :

- (a) the treated and processed stocks before blending or compounding or blending and compounding with additives or chemicals;

(b) the finished oils suitable for the lubrication of moving surfaces obtained from the treated and processed stocks by blending or compounding or blending and compounding with additives or other chemicals.

3. The excise duty on lubricating oils set out in the First Column of the Schedule shall be at the rate specified in the Second Column of the said Schedule.

SCHEDULE			
<i>First Column</i>			<i>Second Column</i>
Lubricating Oils	...	...	20 cents per imperial gallon.

Made this 5th day of January, 1968.

G. L. BOWEN
Secretary to the Cabinet

GOVERNMENT NOTICE No. 4

TRINIDAD AND TOBAGO

THE EXCISE (GENERAL PROVISIONS) ORDINANCE, CH. 32. No. 8

ORDER

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 13 (2) OF THE EXCISE
(GENERAL PROVISIONS) ORDINANCE

THE EXCISE DUTY (PETROLEUM PRODUCTS) ORDER, 1968

1. This Order may be cited as the Excise Duty (Petroleum Products) Order, 1968.

2. The excise duty on the petroleum products set out in the First Column of the Schedule shall be at the rates specified in the Second Column of the said Schedule.

3. The Excise Duty Order, 1963, is hereby revoked.

SCHEDULE			
<i>First Column</i>			<i>Second Column</i>
(a) Ordinary grade petroleum spirit (regular gasolene)	...	...	18 cents per imperial gallon
(b) High Octane petroleum spirit (premium gasolene)	...	...	27 cents per imperial gallon
(c) Gas Oil	...	...	6 cents per imperial gallon
(d) Diesel Oil	...	...	6 cents per imperial gallon
(e) Propane Gas	...	...	2 cents per pound.

Made this 5th day of January, 1968.

G. L. BOWEN
Secretary to the Cabinet