

First Session Fifth Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 8 of 1996

[L.S.]

AN ACT to provide for the imposition or variation of certain taxes and duties, for the incorporation of the amendments made by the Provisional Collection of Taxes Order, 1996, to introduce other provisions of a fiscal nature and for related matters.

[Assented to 8th May, 1996]

ENACTED by the Parliament of Trinidad and Tobago as ^{Enactment} follows:

PART I

PRELIMINARY

Short title

1. This Act may be cited as the Finance Act, 1996.

PART II

GAMBLING AND BETTING

Chap. 11:19
amended

2. (1) The Gambling and Betting Act, hereinafter in this section called “the Act”, is amended—

(a) in section 2, by repealing the term “pin ball machine licence” and its corresponding definition; and

(b) by repealing sections 14 and 15.

(2) The First Schedule to the Act is amended—

(a) in the heading immediately preceding paragraph 1, by deleting the words “, PERMITS TO OPERATE A PIN BALL MACHINE UNDER SECTION 14, PIN BALL MACHINE LICENCES”;

(b) in paragraph 1, by deleting the words “, a permit to operate a pin ball machine under section 14, a betting office licence or pin ball machine licence” and substituting therefor the words “of the Act, or a betting office licence”;

(c) in paragraph 3, by deleting the words “, or a permit to operate a pin ball machine under section 14 or pin ball machine licence then awaiting consideration”;

(d) in paragraph 8, by deleting the words “or a pin ball machine licence, or a permit to operate a pin ball machine under section 14 of the Act”;

(e) in the heading immediately preceding paragraph 14, by deleting the words “AND A PERMIT TO OPERATE A PIN BALL MACHINE UNDER SECTION 14 OF THE ACT”;

- (f) in paragraph 14, by deleting the words “or a permit to operate a pin ball machine under section 14 of the Act”;
- (g) in paragraph 15, by deleting the words “or a permit to operate a pin ball machine under section 14 of the Act”;
- (h) in the heading immediately preceding paragraph 16, by deleting the words “OR PIN BALL MACHINE LICENCE”;
- (i) in paragraph 16(1), by—
 - (i) deleting the words “, or a pin ball machine licence”; and
 - (ii) deleting the words “or for keeping a pin ball machine” occurring in sub-subparagraph (b)(i);
- (j) in paragraph 17, by deleting—
 - (i) the semi-colon in subparagraph (1)(b) and substituting a full stop;
 - (ii) subparagraph (1)(c) and (d);
 - (iii) the semicolon in subparagraph (2)(c) and substituting a full stop; and
 - (iv) subparagraph (2)(d) and (e);
- (k) in paragraph 18, by deleting the words “, or a permit to operate a pin ball machine under section 14” and the words “or a pin ball machine licence”.

PART III

CINEMATOGRAPH AND VIDEO ENTERTAINMENT

3. (1) The Cinematograph and Video Entertainment Act is amended—

Chap. 20:10
amended

- (a) in section 1, by deleting the words “and Video Entertainment”;
- (b) in section 2, by deleting the following terms and their corresponding definitions:
 - “video entertainment”
 - “video proprietor”
 - “video and electronic games machines”
 - “video and electronic games operator”;

(c) by repealing sections 3A, 4A, 5A, 7A, 7B, 7C, 7D, 7E, 9A, 21A and 25.

(2) The Cinematograph and Video Entertainment Regulations are amended—

- (a) in regulation (1), by deleting the words “and Video Entertainment”;
- (b) by revoking regulation 48 and the Second Schedule.

PART IV

REGISTRATION OF CLUBS

Chap. 21:01
amended

4. The Schedule to the Registration of Clubs Regulations is amended in item (a) by deleting the words “300.00” and substituting the words “1,500.00”.

PART V

LICENSING OF POOL-ROOMS

Chap. 21:02
repealed

5. The Licensing of Pool-Rooms Act is repealed.

PART VI

MOTOR VEHICLES AND ROAD TRAFFIC

Chap. 48:50
amended

6. The Motor Vehicles and Road Traffic Act is amended—

(a) by inserting after section 17, the following section:

“Restriction
on
registration
of motor
vehicles

17A. (1) Where a motor vehicle is assembled in Trinidad and Tobago and the customs duty payable on such a vehicle as assembled has not been paid, the Licensing Authority shall not register the vehicle for use, unless the fee specified in the First Schedule in relation to such a vehicle is paid and the vehicle shall be exempt from motor vehicles tax.

(2) The President may remit or refund the whole or any part of the fee referred to in this section where he considers it expedient to do so.”;

(b) by inserting after section 19F, the following section:

“Outstanding
licence fees 19G. The Licensing Authority shall not transfer the registration of a motor vehicle to a new owner unless all outstanding licence fees are paid by the registered owner.”;

(c) by inserting after section 61 the following section:

“Charge for
expired
driving
permit 61A. (1) Subject to subsection (2) an applicant for the issue of a new driving permit who is the holder of—

(a) a permit which has expired for a period of not less than six months shall, in addition to the fee payable for its renewal, pay to the Licensing Authority the sum of three hundred dollars; and

(b) a permit which has expired for a period of more than three years is required to pass a driving test in accordance with section 47,

prior to the issue of a new permit.

(2) Subsection (1) does not apply to an applicant who was absent from Trinidad and Tobago for the duration of the expiration of the permit.”;

(d) in the First Schedule, under the heading "Fees and Duties", by adding the following:

"25. Registration of locally assembled motor vehicles using foreign parts—

(a) motor vehicle with engine size not exceeding 1799 cc \$20,000.00;


(b) motor vehicle with engine size exceeding 1799 cc \$30,000.00.";

(e) in Part I of Appendix A of the Fourth Schedule—

(i) by deleting items (a) and (b);

(ii) in item (c), by deleting the word "1499" and substituting the word "1599";

(iii) by renumbering items (c) to (h) as (a) to (f) respectively;

 (f) in Part II of Appendix A of the Fourth Schedule, by deleting paragraph (a) of item 1 and substituting the following paragraph:

" (a) A citizen of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years shall, where he imports a motor vehicle of a class or description set out at item 1(1)(a) or (b) in Part I of this Appendix, be entitled to relief from motor vehicles tax as follows:

(i) where he owns the vehicle for more than six months but not more than one year, 25 per cent of the tax payable;

- (ii) where he owns the vehicle for more than one year but not more than two years, 50 per cent of the tax payable;
- (iii) where he owns the vehicle for more than two years, 90 per cent of the tax payable,

except that where there is a transfer of ownership of the motor vehicle within two years of the date of its importation into Trinidad and Tobago, there shall become immediately due and payable by the transferor motor vehicles tax in an amount equal to the amount of relief granted.”.

PART VII

PETROLEUM

7. (1) Section 2(1) of the Petroleum Act is amended Chap. 62:01 amended by inserting after the word “includes” in the definition of “petroleum operations”, the words “natural gas processing”.

(2) This section is deemed to have come into effect on 1st January, 1991.

PART VIII

INCOME TAX

8. The Income Tax Act is amended—

Chap. 75:01 amended

(a) in section 5A—

- (i) in subsection (1), by deleting the words “0.5 per cent” and substituting the words “0.4 per cent”;

- (ii) in subsection (2)(c), by deleting the words “one hundred and twenty thousand dollars” and substituting the words “one hundred and fifty thousand dollars”;
- (b) in section 8(1), by deleting paragraph (v) and substituting the following paragraphs:
- “(v) the amount or value of the dividends or other distributions paid to a resident individual—
- (i) by a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993, where the profits of the trust are exempt from corporation tax;
- (ii) under the First and Second Unit Schemes of the Trinidad and Tobago Unit Trust Corporation established by the Unit Trust Corporation of Trinidad and Tobago Act;
- (w) the amount or value of distributions, other than preference dividends, paid by a resident company to a resident individual.”;
- (c) in section 10, by deleting the words “twenty-four thousand dollars” wherever they occur and substituting the words “twenty thousand dollars”;

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(d) in section 34A—

(i) in the marginal note, by deleting the words “and dividends”;

(ii) in subsection (1), by deleting—

(A) the semicolon in paragraph (b) and substituting a comma;

(B) paragraphs (c) and (d); and

(C) the words “, dividend or other distribution” wherever they occur;

(iii) in subsections (2) and (2A), by deleting the words “, dividend or other distribution” wherever they occur;

(iv) by repealing subsection (5A);

(v) in subsection (6), by deleting the words “, dividend or other distribution” wherever they occur;

(e) in section 45A(2)(a), by deleting the words “31st December, 1995” and substituting the words “31st December, 1996”;

(f) in section 48E—

(i) in the marginal note, by deleting the words “units or”;

(ii) by deleting subsection (1) and substituting the following subsection:

“(1) Subject to this section, where an individual to whom section 48B applies purchases shares in a society registered under the Co-operative Societies Act and such purchase results in a net increase for the year of

income in the total nominal value of shares held by him in that and any similar society, that individual is entitled in the year of income to a tax credit of an amount equal to twenty-five per cent of the net increase but the amount of the tax credit shall not exceed six hundred and twenty-five dollars.”;

(iii) in subsection (2), by deleting the words “under subsection (1)(b)” and substituting the words “under this section”;

(g) by repealing section 48F and substituting a new section 48F as follows:

“Tax credit on
interest paid
by mutual
funds

48F. (1) An individual over the age of sixty years to whom section 48B applies, who, in a year of income receives—

(a) a dividend as a beneficiary under a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act;

(b) the amount or value of a distribution paid by the Unit Trust Corporation of Trinidad and Tobago,

out of interest in respect of which tax has been deducted under section 3B of the Corporation Tax Act, is entitled in relation to that year of income to a tax credit equivalent to the tax deducted on that portion of the interest that relates to the dividend or distribution received by the individual.

(2) The tax credit referred to in subsection (1) shall not be granted unless a certificate from the trust or the Unit Trust Corporation of Trinidad and Tobago is produced in support of the claim for relief.

(3) The certificate shall state the amount of tax deducted on that portion of the interest that relates to the dividend or distribution received.”

(h) in section 48H, by repealing subsections (1) and (2) and substituting the following subsections:

“ (1) An individual to whom section 48B applies whose chargeable income for a year of income does not exceed twenty thousand dollars is entitled in that year of income to a tax credit of an amount equal to fifteen per cent of every dollar of chargeable income exceeding twelve thousand dollars.

(2) An individual to whom section 48B applies whose chargeable income for a year of income exceeds twenty thousand dollars, but does not exceed thirty thousand dollars is entitled in that year of income to a tax credit of twelve hundred dollars less twelve per cent of the chargeable income in excess of twenty thousand dollars.”;

(i) by repealing section 48J;

(j) in section 55A—

(i) by deleting subsection (1);

(ii) by inserting after subsection (2) the following subsection:

“ (2A) Subsection (2) applies to an unlisted resident company.”;

(iii) by deleting subsection (3) and substituting the following subsection:

“ (3) A resident company shall, at the time when a preference dividend is paid to a resident individual, deduct therefrom a tax at the rate of fifteen per cent of the amount of the preference dividend actually paid and the tax so deducted shall on or before the fifteenth day of the month following that in which the tax was deducted, be remitted to the Board on account of the liability of the individual to the tax.”;

(iv) in subsection (5), by deleting the words “and section 56”;

(k) by repealing sections 56 and 57;

(l) by inserting after section 121, the following section:

“Prosecution
of offences

121A. (1) Subject to this Act, an offence under this Act may be prosecuted and any penalty or forfeiture imposed by this Act may be sued for, prosecuted and recovered summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the Board.

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- (2) A person authorized in writing by the Board may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty.”;
- (m) in Part I of the Third Schedule, by deleting the words “33 cents” and “38 cents” and substituting the words “30 cents” and “35 cents”, respectively;
- (n) by repealing the Fourth Schedule.

PART IX

CORPORATION TAX

9. The Corporation Tax Act is amended—

Chap. 75:02
amended

- (a) in section 3A(1), by deleting the words “0.5 per cent” and substituting the words “0.4 per cent”;
- (b) in section 3A(2)—
- (i) in paragraph (d), by deleting the word “and”;
 - (ii) in paragraph (e), by deleting the full stop and substituting a semi-colon; and
 - (iii) by inserting after paragraph (e), the following paragraph:

“(f) the gross sales or receipts of a company whose gross sales or receipts in the preceding year of income do not exceed the sum of one hundred and fifty thousand dollars, unless there are reasonable grounds to believe that the gross sales or receipts of the company in the particular year will exceed that sum.”;

(c) by inserting after section 3A the following section:

“Tax on interest payable to Unit Trust and mutual funds

3B. (1) Subject to this section—

(a) there shall be charged upon the interest, other than interest that is exempt from tax, payable to a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993 (hereinafter referred to as “the trust”);

(b) there shall, notwithstanding section 35 of the Unit Trust Corporation of Trinidad and Tobago Act, be charged upon the interest payable to the Trinidad and Tobago Unit Trust Corporation, other than interest that is exempt from tax under any other written law,

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in respect of—

- (i) loans secured by bonds or other similar investment instruments; or
- (ii) all classes of savings or other accounts with banks, financial institutions or with 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 accrues or is paid or credited to the trust or the Trinidad and Tobago Unit Trust Corporation in a year of income, a tax at the rate of fifteen per cent on the interest accrued, paid or credited and such interest shall be deemed not to be the profits of the trust or the Trinidad and Tobago Unit Trust Corporation.

(2) Every bank, financial institution or other person referred to in subsection (1) shall, at the time when the interest accrues or is paid or credited, deduct from the interest an amount equal to fifteen per cent of that interest, and shall, on or before the fifteenth day of the month following that in which the amount was deducted, remit the

amount deducted to the Board on account of the liability of the trust or the Trinidad and Tobago Unit Trust Corporation to tax.

(3) Any person referred to in subsection (2) who fails to deduct or remit the amount to the Board within the time required by that subsection commits an offence and, in addition to any other penalty provided for in this Act, is liable to pay together with the amount, interest at the rate of fifteen per cent per annum of such amount.

(4) Where the interest has been accruing to the trust or the Trinidad and Tobago Unit Trust Corporation prior to 11th January, 1996, and that interest is paid or credited to the trust or the Trinidad and Tobago Unit Trust Corporation after that date, the interest is subject to the provisions of this section.

(5) Where the Board is satisfied that a distribution was declared on or before 11th January, 1996 by a trust or by the Trinidad and Tobago Unit Trust Corporation, out of the interest referred to in subsection (4), the Board may, on application made by the trust or by the Trinidad and Tobago Unit Trust Corporation, refund the tax paid in accordance with this section.”;

(d) in section 6(1), by inserting after paragraph (x) the following paragraph:

“(y) the amount or value of the dividends or other distributions paid to a resident company—

(i) by a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993, where the profits of the trust are exempt from corporation tax;

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(ii) under the First and Second Unit Schemes of the Trinidad and Tobago Unit Trust Corporation established by the Unit Trust Corporation of Trinidad and Tobago Act;”;

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“(dd) In section 16, by inserting after section 16H the following section:

“Tax credit
on interest
paid by
mutual
funds

16I. (1) Where, in a year of income, the profits of—

(a) an approved fund or scheme under section 27(1)(c) of the Income Tax Act;

(b) a sporting body or institution approved by the President under section 6(1)(e) or (g);

(c) an approved annuity business not subject to tax under this Act,

include—

- (i) a dividend paid by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act;
- (ii) the amount or value of a distribution paid by the Unit Trust Corporation of Trinidad and Tobago,

payable out of interest in respect of which tax has been deducted under section 3B, such approved fund or scheme, approved sporting body or institution or approved annuity business is entitled in that year of income to a tax credit equivalent to the tax deducted on the portion of the interest that relates to the dividend or distribution received.

(2) The tax credit referred to in subsection (1) shall not be granted unless a certificate from the trust or the Unit Trust Corporation of Trinidad and Tobago is produced in support of the claim for relief.

(3) The certificate shall state the amount of tax deducted on that portion of the interest that relates to the dividend or distribution received.”;

- (e) in the table in section 19, by deleting the words “section 48J (Tax credit on TTMF bonds)”; and

(f) in the First Schedule, by deleting the words “thirty-eight per cent” in both places where they occur and substituting in each place the words “thirty-five per cent”.

PART X

PETROLEUM TAXES

10. (1) The Petroleum Taxes Act is amended—

Chap. 75:04
amended

(a) in section 2(1)—

(i) by inserting after the word “includes” in the definition of “petroleum operations” the words “natural gas processing,”; and

(ii) by deleting paragraph (c) in the definition of “refining business” and substituting the following:

“(c) the physical separation of liquids from a natural gas stream and natural gas processing from a natural gas stream where the operation is carried out by a natural gas plant operated separately from any such business.”; and

(b) by repealing sections 11A, 11B and 11c; and

(c) in the table in section 16, by inserting in the appropriate place, the following:

“121A. (Prosecution of offences)”.

(2) Subsection (1)(a) and (b) is deemed to have come into effect on 1st January, 1991.

PART XI

LANDS AND BUILDING TAXES

Chap. 76:04
amended

11. The Lands and Building Taxes Act is amended by inserting after section 32, the following section:

"Prosecution
of offences

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32A. (1) Subject to this Act, an offence under this Act may be prosecuted and any penalty or forfeiture imposed by this Act may be sued for, prosecuted and recovered summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the District Revenue Officer.

(2) A person authorized in writing by the District Revenue Officer may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty."

PART XII

MISCELLANEOUS TAXES

Chap. 77:01
amended

12. The Miscellaneous Taxes Act is amended—

(a) in the heading immediately preceding section 34, by deleting the words "ALCOHOLIC AND OTHER BEVERAGES TAX AND";

(b) in section 34—

(i) by deleting the marginal note and substituting the following:

"Tobacco tax";

(ii) by repealing subsection (1);

- (iii) in subsection (3), by deleting the words "The taxes referred to in subsections (1) and (2) are" and substituting the words "The tax referred to in subsection (2) is";
- (c) by repealing Part VIII;
- (d) by repealing Part XII and substituting the following Part:

"PART XII
SPECIAL TAX

Special tax 53. (1) A returning national who has resided abroad continuously for at least five years immediately prior to his return shall pay a special tax of ten per cent on that portion of the c.i.f. value of his household effects which does not exceed one hundred thousand dollars where—

- (a) the household effects accompany the returning national or are brought into Trinidad and Tobago within two months before or after his return, or within such further period as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") shall in the circumstances deem reasonable;

(b) the household effects are admitted as such by the Comptroller; and

(c) the household effects are for the personal use of the returning national and not for sale or exchange and are declared to have been owned by him for less than one year.

(2) The special tax shall be collected by the Comptroller when the household effects are entered, within the meaning of the Customs Act, and shall be paid into the Consolidated Fund.

Chap. 78:01

(3) The Comptroller may do all such acts as he may deem necessary or expedient for collecting, receiving and accounting for the special tax in like manner as he is authorised to do in relation to duty under the Customs Act.”;

(e) by inserting after section 30, the following section:

“Prosecution
of offences

30A. (1) Subject to this Act—

(a) an offence under this Act; or

(b) a penalty imposed by this Act,

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in relation to a tax administered by the Board of Inland Revenue, may be prosecuted, sued for or recovered, as the case may be, summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the Board of Inland Revenue.

(2) A person authorized in writing by the Board of Inland Revenue may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty referred to in subsection (1).”;

(f) by deleting Part I of the Sixth Schedule.

PART XIII

CUSTOMS

13. (1) The Customs Act is amended—

Chap. 78:01
amended

(a) in section 45—

(i) by deleting paragraph (h) of subsection (2) and substituting the following paragraph:

“(h) a returning national of Trinidad and Tobago who—

(i) has resided abroad for a continuous period of not less than five years and has owned the vehicle for not less than six months

immediately preceding the date of the application for permission to import, save that such returning national may not sell or transfer the vehicle within a period of two years after its importation;

(ii) intends to reside in Trinidad and Tobago permanently; and

(iii) requires the vehicle for his personal use”;

(ii) by repealing subsections (5), (6), (7), (8), (9), (10) and (11);

(b) by repealing section 45A and substituting the following section:

“Exemption *re*
imported
vehicles

45A. (1) A citizen of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years shall, where he imports a motor vehicle be entitled to relief from customs duty as follows:

(a) where he owns the vehicle for more than six months but not more than one year, 25 per cent of the duty payable;

- (b) where he owns the vehicle for more than one year but not more than two years, 50 per cent of the duty payable;
- (c) where he owns the vehicle for more than two years, 90 per cent of the duty payable,

except that where there is a transfer of ownership of the motor vehicle within two years of the date of its importation into Trinidad and Tobago, there shall become immediately due and payable by the transferor customs duty in an amount equal to the amount of relief granted.

(2) A person seeking relief from customs duty shall satisfy the Comptroller—

- (a) that he is the registered owner of the motor vehicle;
 - (b) that he acquired the motor vehicle while abroad and was the owner of that vehicle for the entire period on which his claim for relief from customs duty is based; and
 - (c) that he has resided abroad for a continuous period of at least five years immediately prior to his return to Trinidad and Tobago.”;
- (c) in the First Schedule, by substituting for the rate of duty specified in relation to each of the goods described in the First Column hereunder, the rate of duty specified in the Second Column:

FIRST COLUMN		SECOND COLUMN
Heading No.	Description of Goods	Rate of Duty
1006.109	Other (Rice in the husk)	25%
1006.201	White rice, in packages for retail sale	25%
1006.202	Other white rice	25%
1006.203	Parboiled rice, in packages for retail sale	25%
1006.204	Other parboiled rice	25%
1006.301	Semi-milled white rice, in packages of not more than 10 kg	25%
1006.302	Other semi-milled white rice ...	25%
1006.303	Semi-milled parboiled rice, in packages of not more than 10 kg	25%
1006.304	Other semi-milled parboiled rice ...	25%
1006.305	Wholly milled white rice, in packages of not more than 10 kg	25%
1006.306	Other wholly milled white rice ...	25%
1006.307	Wholly milled parboiled rice, in packages of not more than 10 kg	25%
1006.308	Other wholly milled parboiled rice	25%
1006.401	Broken rice in packages for retail sale	25%
1006.409	Other broken rice	25%
1101.009	Other (Wheat or meslin flour) ...	30%
22.03	Beer made from malt:	
2203.001	Beer	\$4.75 per litre
2203.002	Stout	\$5.00 per litre
2203.009	Other	\$5.00 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09	

FIRST COLUMN		SECOND COLUMN
Heading No.	Description of Goods	Rate of Duty
2204.10	Sparkling Wine	\$40.00 per litre
2204.202	Other Wine	\$25.00 per litre
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$30.00 per litre
2206.00	Other fermented beverages (for example cider, perry, mead) ...	\$20.00 per litre
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$35.00 per litre
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	\$35.00 per litre
2208.209	Other	\$35.00 per litre
2208.30	Whiskies	
2208.301	In bottles of a strength not exceeding 46% vol.	\$35.00 per litre
2208.309	Other	\$35.00 per litre
2208.40	Rum and Tafia:	
2208.401	In bottles of strength not exceeding 46% vol.	\$ 35.00 per litre
2208.409	Other	\$ 35.00 per litre
2208.50	Gin and geneva:	
2208.501	In bottles of a strength not exceeding 46% vol.	\$35.00 per litre
2208.509	Other	\$35.00 per litre
2208.90	Other:	
2208.901	Vodka	\$40.00 per litre
2208.902	Cordials and liqueurs	\$40.00 per litre
3923.109	Other	20%
3923.901	Cups	20%
3923.909	Other	20%

FIRST COLUMN		SECOND COLUMN
Heading No.	Description of Goods	Rate of Duty
8703.219	Of a cylinder capacity not exceeding 1000 cc	20%
8703.229	Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	20%
Ex 8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1599 cc	20%

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1995

(2) The Common External Tariff (Reduction of Duty) Order, 1995 is amended by deleting tariff heading numbers 44.12 and 48.16 and their corresponding descriptions.

PART XIV UNIT TRUST

Chap. 83:03
amended

14. The Unit Trust Corporation of Trinidad and Tobago Act is amended by repealing section 36(a).

PART XV MONEYLENDERS

Chap. 84:04
amended

15. The Moneylenders Act is amended in section 3(1) by deleting the words "one hundred dollars" and substituting the words "five hundred dollars".

PART XVI PAWNBROKERS

Chap. 84:05
amended

16. The Pawnbrokers Act is amended in section 32(1) by deleting the words "two thousand dollars" and substituting the words "two thousand five hundred dollars".

PART XVII LIQUOR LICENCES

Chap. 84:10
amended

17. The Liquor Licences Act is amended by deleting the Second Schedule and substituting as follows:

"SECOND SCHEDULE

Spirit Retailer's Licence	For Port-of-Spain and within 800 m thereof	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Retailer's Licence	For San Fernando and within 800 m thereof	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Retailer's Licence	For any other town and within 800 m thereof (except that portion of Morvant which lies within 800 m of Port-of-Spain)	\$3,375 a year or, if permitted under section 15, \$900 per quarter
Spirit Retailer's Licence	Elsewhere	\$1,800 a year or, if permitted under section 15, \$525 per quarter
Wine Retailer's Licence	For Port-of-spain	\$1,125 a year
Wine Retailer's Licence	For San Fernando	\$1,125 a year
Wine Retailer's Licence	Elsewhere	\$337.50 a year
Hotel Spirit Licence	Hotels with up to 15 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with 16 to 49 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with 50 to 150 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with more than 150 bedrooms	\$2,700 a year
Special Hotel Licence	Hotels with up to 15 bedrooms	\$4,500 a year
Special Hotel Licence	Hotels with 16 to 49 bedrooms	\$5,625 a year

"SECOND SCHEDULE—CONTINUED

Special Hotel Licence	Hotels with 50 to 150 bedrooms	\$6,750 a year
Special Hotel Licence	Hotels with more than 150 bedrooms	\$9,000 a year
Restaurant Licence	For Port-of-Spain	\$3,375 a year
Restaurant Licence	For San Fernando	\$3,375 a year
Restaurant Licence	Elsewhere	\$2,250 a year
Special Restaurant Licence	For Port-of-Spain and within 800 m thereof	\$4,500 a year
Special Restaurant Licence	For San Fernando and within 800 m thereof	\$4,500 a year
Special Restaurant Licence	Elsewhere	\$3,375 a year
Night Bar Licence	For Port-of-Spain and within 800 m thereof	\$6,750 a year
Night Bar Licence	For San Fernando and within 800 m thereof	\$5,625 a year
Night Bar Licence	Elsewhere	\$4,500 a year
Transfer fee under section 31		\$34.50
Transfer fee under section 32		\$45.00
Occasional Licence under section 40 or under section 44		\$450.00
Spirit Grocer's Licence	For Port-of-Spain	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Grocer's Licence	For San Fernando	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter

"SECOND SCHEDULE—CONTINUED

Spirit Grocer's Licence	Elsewhere	\$1,800 a year or, if permitted under section 15, \$525 per quarter
Spirit Dealer's Licence		\$2,700 a year
Wine Merchant's Licence		\$675 a year."

PART XVIII

BREWERY

18. The Brewery Act is amended—

Chap. 87:52
amended

(a) in section 2—

- (i) in subsection (1) by inserting in appropriate alphabetical sequence the following definitions:

“ “duty” means excise duty chargeable under section 3A;

“warehouse” has the meaning assigned to it by section 3 of the Excise (General Provisions) Act;”;

Chap. 78:50

- (ii) by deleting subsection (2) and substituting the following subsection:

“ (2) The provisions of this Act, except sections 3(5) and 3A(2), shall apply *mutatis mutandis* to other malt beverage, shandy and any other beverage produced by a brewer in a brewery as they apply to beer.”;

(b) by repealing section 3A and substituting the following section:

“Excise duty
on beer,
shandy and
other malt
beverage

3A. (1) There shall be charged on beer and shandy produced in Trinidad and Tobago an excise duty calculated on each litre of beer of an original gravity of one thousand and fifty degrees brewed or used in the production of such beer or shandy, as the case may be, and so in proportion for any difference in quantity or gravity.

(2) There shall be charged on other malt beverage produced in Trinidad and Tobago an excise duty calculated on each litre of other malt beverage of an original gravity of one thousand and fifty degrees brewed and so in proportion for any difference in quantity or gravity.”;

(c) in section 5 by repealing subsections (2) and (3) and substituting the following subsections:

“ (2) The duty on beer brewed by a brewer shall be in respect of every litre of beer, delivered from the warehouse for consumption in Trinidad and Tobago, of the original gravity of one thousand and fifty degrees, and so in proportion for any difference in quantity or gravity as entered in the book by the brewer, or as ascertained by an Officer, whichever is higher.

(3) Duty shall be payable on any deficiency in the production of beer which cannot be shown to the satisfaction of the Comptroller to have arisen due to accidental loss or waste incident to the brewing of beer or the subsequent preparation thereof for consumption.

(4) All beer produced by a brewery shall be deposited in a warehouse and recorded by an Officer as being for consumption in Trinidad and Tobago or for exportation, use as ships' stores or removal to another warehouse.

(5) No beer which is—

(a) entered for consumption in Trinidad and Tobago, shall be removed from a warehouse unless the full duties have been paid in respect of it; and

(b) entered for exportation, use as ships' stores or removal to another warehouse, shall be removed from a warehouse without the written permission of an Officer in accordance with the procedures set out in section 23 of the Excise (General Provisions) Act.”;

(d) by repealing sections 9 and 17;

(e) by repealing section 20 and substituting the following section:

"Penalty for
concealing
beer, etc.

20. A brewer who conceals beer so as to prevent an Officer from taking account thereof, commits an offence and is liable to a fine of fifty thousand dollars, and the beer in respect of which the offence is committed, shall be forfeited.";

(f) by repealing section 20A;

(g) in section 26—

(i) by deleting from the words "brewed in Trinidad" to the words "is exported" and substituting the words "on which duty has been charged or paid and which is subsequently exported";

(ii) by deleting the words "calculated according to the original gravity thereof";

(h) by repealing section 27 and substituting the following section:

"Exportation
of brewery
products

27. (1) Any person may export as merchandise or for use as ships' stores, any beer produced in Trinidad and Tobago, upon giving notice in the required form to an Officer.

(2) The Officer at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported.";

- (i) in section 28—
 - (i) in subsection (1), by deleting the words “on drawback”;
 - (ii) in subsection (2), by deleting the words “no drawback is payable in respect of the beer therein referred to, and”;
- (j) by repealing sections 30 and 33;
- (k) in section 34 by deleting the words “four thousand dollars” and substituting the words “twenty-five thousand dollars”; and
- (l) in section 34A by deleting the words “five thousand dollars” and substituting the words “twenty-five thousand dollars”.

PART XIX

VALUE ADDED TAX

19. The Value Added Tax Act is amended—

Act No. 37 of 1989
amended

- (a) in section 21—
 - (i) in subsection (1), by deleting the words “one hundred thousand dollars” in each place where they occur and substituting the words “one hundred and fifty thousand dollars”;
 - (ii) in subsection (2), by deleting the words “ten thousand dollars” and substituting the words “twelve thousand, five hundred dollars”;
- (b) in section 22, by deleting the words “one hundred thousand dollars” in both places where they occur and substituting the words “one hundred and fifty thousand dollars”;
- (c) by repealing section 44A;

(d) in section 55(2), by inserting after the words "121(2)", the words "121A,";

(e) in Schedule 2 by inserting after item 1(1)(g) the following:

- "(h) cheese and curd;
- (i) corned beef;
- (j) curry;
- (k) fresh butter;
- (l) peanut butter;
- (m) table salt;
- (n) salted butter;
- (o) tinned sardines;
- (p) smoked herring;
- (q) toilet paper;
- (r) yeast;
- (s) baking powder;
- (t) pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli and cannelloni."

Passed in the House of Representatives this 25th day of April, 1996.

J. SAMPSON
Clerk of the House

Passed in the Senate this 30th day of April, 1996.

N. COX
Clerk of the Senate

Senate Amendments agreed to by the House of Representatives this 3rd day of May, 1996.

J. SAMPSON
Clerk of the House