

LEGAL NOTICE NO. 198

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE  
PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES (1986) ORDER, 1985

1. This Order may be cited as the Provisional Collection of Taxes (1986) Citation Order, 1985.

2. The First Schedule to the Stamp Duty Act is amended—

(a) by inserting immediately after paragraph (h) under the heading Exemptions, the following new paragraphs—

“(i) raw materials and other inputs into industry;

(j) pre-recorded cinematograph films for public exhibition;”;

(b) by renumbering paragraph (i) as paragraph (k).

First  
Schedule  
Chap. 76:01  
amended

3. Section 34(1) of the Gambling and Betting Act is repealed and replaced as follows: Section 34 (1)  
of  
Chap. 11:19  
amended

“Pool  
Betting duty

34. (1) There shall be charged on all bets made whether by way of tote, forecast, trifecta or other pool betting, a duty to be known as pool betting duty.

(1A) Pool betting duty shall be payable in Trinidad at the rate of ten per cent of the amount of the stake paid and in Tobago at the rate of 2.5 per cent of the amount of the stake paid.”.

4. The Income Tax Act is amended—

(a) in section 8(1) by repealing and replacing paragraph (j) as follows:

“(j) interest accrued on sums—

(i) in savings and deposit accounts held with any bank licensed under the Banking Act or with the Trinidad and Tobago Post Office Savings Bank, any building society, any financial institution licensed under the Financial Institutions (Non-Banking) Act, 1979 or the Agricultural Development Bank of Trinidad and Tobago; or

Chap. 75:01  
amended

(ii) deposited with a credit union registered under the Co-operative Societies Act; but such exemption shall be limited to apply only to five thousand dollars of interest so accrued on all such sums during the year of income;"

(b) in section 11(1) by repealing and replacing paragraph (k) as follows:

"(k) where that person is engaged in any business a deduction to be known as an employment allowance of such amount as is specified in the Second Schedule;"

(c) by inserting immediately after section 27 the following new section—

"Deductions in respect of purchase of units in Unit Trust Act No. 26 of 1981 27A. An individual to whom section 17 applies shall be allowed a deduction in respect of the incremental purchase of units in the Unit Trust established under the Unit Trust Corporation of Trinidad and Tobago Act to the value of two thousand five hundred dollars."

(d) in the Second Schedule—

(i) by repealing and replacing rules 1 and 2 as follows:

"Grant of employment allowance 1. Where a person is engaged in any business an employment allowance shall be granted to that person in accordance with rule 2 in respect of every additional worker other than a family worker whom he employs on or after 1st January, 1986 at a salary not exceeding four thousand dollars per month.

Amount of employment allowance 2. Subject to rule 3, an employment allowance of one hundred and fifty per cent of the wages actually paid to each additional worker shall be granted to the person engaged in business so however that no such allowance shall be granted unless the additional worker remains in his employment for a period of not less than one year."

(ii) by deleting rules 4, 5, 9 and 11;

(iii) in rule 12 by deleting the definitions of "manufacture of goods" and "tourism".

Chap. 79:50 amended

5. Section 10A of the Exchange Control Act is repealed.

Chap. 48:50 amended

6. The Motor Vehicles and Road Traffic Act is amended by inserting immediately after section 40 the following new section:

“Motor  
vehicle  
rental tax

40A. (1) Subject to subsection (2) a tax to be called motor vehicle rental tax shall be charged and levied on a person paying rental fee on renting a motor vehicle.

(2) Motor vehicle rental tax shall not apply to visitors to Trinidad and Tobago.

(3) Motor vehicle rental tax shall be 10% of the rental fee and shall be paid to the owner of the rented vehicle at the same time as the rental fee.

(4) The owner of every rented vehicle shall for the purposes of subsection (3) keep a record of every occasion on which a rented vehicle is hired out and the amount of rental fees collected in each case and shall send to the Board of Inland Revenue every three months from the commencement of this Order a copy of the record together with the motor vehicle rental tax collected.”.

7. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act is amended— Chap. 77:01  
amended

(a) by inserting immediately after section 18A the following new section—

“Overseas  
travel tour  
tax

18B. (1) There shall be charged on the price of an overseas travel tour to a destination outside Trinidad and Tobago a tax of 10% of that price where the price is paid in Trinidad and Tobago.

(2) For the purposes of this section the price of the tour may include hotel accommodation and transportation in the overseas country and any other facilities enjoyed in that country as well as the cost of travel from Trinidad and Tobago to that country.

(3) Every person who organises or operates a tour shall collect the tax referred to in subsection (1) and make quarterly remittances of the same to the Board of Inland Revenue and in respect of any tax so collected shall keep such records as the Board of Inland Revenue requires.”;

(b) in Part I of the First Schedule—

(i) by substituting for the figure “15” wherever it appears in the Second Column, the figure “10”;

(ii) by substituting for the figure “45” wherever it appears in the Second Column, the figure “50”;

(iii) by substituting for the figure “23” wherever it occurs in the Second Column the figure “30”;

(iv) by inserting in appropriate sequence the following new items:

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	10
I-44.24	Household utensils of wood ... ..	10
I-44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	10
I-50.09	Woven fabrics of silk, of noil or other waste silk ...	10
I-51.04	Woven fabrics, of man made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	10
I-52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10
I-53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	10
I-53.12	Woven fabrics or horsehair or of other coarse animal hair	10
I-54.05	Woven fabrics of flax or of ramie ... ..	10
I-55.08	Terry towelling and similar terry fabrics, of cotton ...	10
I-55.09	Other woven fabrics of cotton ... ..	10
I-56.07	Woven fabrics of man-made fibres discontinuous or waste	10
I-58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).	10
I-58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	10
I-58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	10
I-58.10	Embroidery, in the piece, in strips or in motifs ...	10
I-59.03.9	Bonded fibre fabrics ... ..	10
I-59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	10
I-59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio black-cloths or the like	10
I-60.01	Knitted or crocheted fabric, not elastic nor rubberised	
I-60.03	Stockings, under stockings, socks, ankle socks, sockettes, and the like, knitted or crocheted, not elastic nor rubberised	10
I-60.04.1	Panty hose of wool or fine animal hair ... ..	10
I-60.04.2	Panty hose of synthetic fibres ... ..	10
I-60.04.3	Shirts for women, girls and infants ... ..	10
I-60.04.4	Pyjamas and other nightwear, for women, girls and infants	10
I-60.04.5	Other undergarments for women, girls and infants ...	10
I-60.04.6	Shirts for men and boys ... ..	10
I-60.04.7	Pyjamas and other nightwear, for men and boys ...	10
I-60.04.8	Under vests and sports vests, for men and boys ...	10

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-60.04.9	Other undergarments, for men and boys ... ..	10
I-60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised except 60.05.93 and 60.05.94	10
I-61.01	Men's and boys' outer garments ... ..	10
I-61.02	Women's, girls' and infants' outer garments ... ..	10
I-61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs	10
I-61.04	Women's, girls' and infants' undergarments ... ..	10
I-61.05	Handkerchiefs ... ..	10
I-61.06	Shawls, scarves, mufflers, mantillas, veils and the like	10
I-61.07	Ties, bow-ties and cravats ... ..	10
I-61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	10
I-62.01	Travelling rugs and blankets ... ..	10
I-62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	10
I-62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10
I-73.38.1	Domestic articles and parts thereof of iron or steel	10
I-73.38.9	Iron and steel wool; pot scourers etc. ... ..	10
I-73.40	Other articles of iron or steel ... ..	10
I-74.18.1	Domestic articles and parts thereof of copper	10
I-74.19.99	Other articles of copper ... ..	10
I-75.06	Other articles of nickel ... ..	10
I-76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm	10
I-76.15.1	Domestic articles and parts thereof of aluminum	10
I-84.25.11	Lawn mowers, complete ... ..	10
I-84.25.12	Parts for lawn mowers ... ..	10
I-85.04	Electric accumulators ... ..	10
I-85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps	10
I-96.01.93	Toilet brushes including tooth brushes ... ..	10
I-98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	10.”;

(v) in item “1-24:02 Locally Manufactured Cigarettes” by substituting for the words “45 cents” occurring in the First Column the words “one dollar and ninety-eight cents” and for the words “30 cents” and “38 cents” occurring in the Second Column the words “sixty cents” and “seventy-five cents” respectively;

(vi) in item 1-39.01-1-39.07 by adding immediately after the word “materials” occurring in the first column the

words "except packaging materials for use in local manufacturing industries";

(vii) in item 1-48.15 by inserting the figure "10" in the second column;

(viii) in item 1-48.16 by deleting the following from the first column—

"Boxes, bags, other packing containers of paper and paper board".

(3) In Part II of the First Schedule—

(i) by substituting for the figure "15" wherever it appears in the Second Column the figure "10";

(ii) by substituting for the figure "45" wherever it appears in the Second Column the figure "50";

(iii) by substituting for the figure "23" wherever it appears in the Second Column the figure "30";

(iv) by inserting in appropriate sequence the following new items—

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	10
II-44.24	Household utensils of wood ... ..	10
II-44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket in the handbag or on the person; parts of the foregoing articles, of wood	10
II-50.09	Woven fabrics of silk, of noil or other waste silk ...	10
II-51.04	Woven fabrics, of man made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	10
II-52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	10
II-53.12	Woven fabrics of horsehair or of other coarse animal hair	10
II-54.05	Woven fabrics of flax or of ramie ... ..	10
II-55.08	Terry towelling and similar terry fabrics, of cotton. ...	10
II-55.09	Other woven fabrics of cotton ... ..	10
II-56.07	Woven fabrics of man-made fibres discontinuous or waste	10
II-58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).	10
II-58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	10
II-58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs	10
II-58.10	Embroidery, in the piece, in strips or in motifs ...	10
II-59.03.9	Bonded fibre fabrics ... ..	10
II-59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	10
II-59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio black-cloths or the like	10
II-60.01	Knitted or crocheted fabric, not elastic nor rubberised	10
II-60.03	Stockings, under stockings, socks, ankle socks, sockettes, and the like, knitted or crocheted, not elastic nor rubberised	10
II-60.04.1	Panty hose of wool or fine animal hair ... ..	10
II-60.04.2	Panty hose of synthetic fibres ... ..	10
II-60.04.3	Shirts for women, girls and infants ... ..	10
II-60.04.4	Pyjamas and other nightwear, for women, girls and infants	10
II-60.04.5	Other undergarments for women, girls and infants	10
II-60.04.6	Shirts for men and boys ... ..	10
II-60.04.7	Pyjamas and other nightwear, for men and boys ...	10
II-60.04.8	Undervests and sports vests, for men and boys ...	10
II-60.04.9	Other undergarments, for men and boys ... ..	10
II-60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised except 60.05.93 and 60.05.94	10
II-61.01	Men's and boys' outer garments ... ..	10
II-61.02	Womens, girls' and infants' outer garments ...	10
II-61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs	10
II-61.04	Women's, girls' and infants' undergarments ...	10
II-61.05	Handkerchiefs ... ..	10
II-61.06	Shawls, scarves, mufflers, mantillas, veils and the like	10
II-61.07	Ties, bow-ties and cravats ... ..	10
II-61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	10
II-62.01	Travelling rugs and blankets ... ..	10
II-62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles	10

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10
II-73.38.1	Domestic articles and parts thereof of iron or steel	10
II-73.38.9	Iron and steel wool; pot scourers etc. ...	10
II-73.40	Other articles of iron or steel ...	10
II-74.18.1	Domestic articles and parts thereof of copper ...	10
II-74.19.99	Other articles of copper ...	10
II-75.06	Other articles of nickel ...	10
II-76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm	10
II-76.15.1	Domestic articles and parts thereof of aluminum ...	10
II-84.25.11	Lawn mowers, complete ...	10
II-84.25.12	Parts for lawn mowers ...	10
II-85.04	Electric accumulators ...	10
II-85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps	10
II-96.01.93	Toilet brushes including tooth brushes ...	10
II-98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	10.”;

(v) in item 11-24-02 Cigarettes by substituting for the words “38 cents” occurring in the second column the words “75 cents”;

(vi) in item 11-24-03 “Tobacco (smoking and chewing”) by substituting for the words “90 cents” occurring in the second column the words “one dollar”;

(vii) by deleting item 11-01.011 “Live Horses”;

(viii) in item “11-39.01-39.07” by adding immediately after the word “materials” occurring in the first column the words “except packaging materials for use in industry”;

(ix) in item 11-48.16 by deleting the following from the first column—

“Boxes, bags, other packing containers of paper and paper boards.”

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical classification
02.01.29	02.01.22	Of Bovine Animals	Free	kg
	02.01.23	Of sheep	Free	kg
	02.01.24	Of goats	Free	kg
	02.01.29	Other	Free	kg
03.01	03.01	Fish, fresh (live or dead) chilled or frozen		
	03.01.1	Fish, fresh or chilled:		
	03.01.11	Aquarium fish	30%	No. and kg
	03.01.12	Salmon, trout, halibut, sole and plaice	30%	kg
	03.01.13	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	30%	kg
	03.01.19	Other	30%	kg
	03.01.2	Fish, frozen:		
	03.01.21	Salmon, trout, halibut, sole and plaice	30%	kg
	03.01.22	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	30%	kg
	03.01.29	Other	30%	kg
	03.01.3	Fish fillets, fresh or chilled	30%	kg
	03.01.4	Fish fillets, frozen	30%	kg
	04.06	04.06	Natural honey	40%
07.01.2	07.01.2	Tomatoes	30%	kg
07.01.39	07.01.33	Eschallot	30%	kg
	07.01.39	Other	\$1.10 per 100 kg	kg
07.01.4	07.01.4	Peas and Beans:		
	07.01.41	String beans	30%	kg
	07.01.42	Pigeon peas	30%	kg
	07.01.43	Black eye peas	30%	kg
	07.01.49	Other	30%	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
07.01.5	07.01.5	Carrots	30%	kg
07.01.7	07.01.7	Sweet peppers	30%	kg
07.01.8	07.01.8	Cabbage	30%	kg
07.01.9	07.01.9	Other:		
	07.01.91	Okra	30%	kg
	07.01.92	Cucumbers	30%	kg
	07.01.93	Pumpkins	30%	kg
	07.01.94	Boulangers (aubergines)	30%	kg
	07.01.95	Zucchini	30%	kg
	07.01.96	Lettuce	30%	kg
	07.01.99	Other	\$1.10 per 100 kg	kg
07.02.11	07.02.11	Carrots	35%	kg
07.02.12	07.02.12	String beans	30%	kg
07.02.13	07.02.13	Pigeon peas	30%	kg
07.02.14	07.02.14	Black eye peas	30%	kg
07.02.15	07.02.15	Other peas	30%	kg
07.02.91	07.02.91	Carrots	35%	kg
07.02.92	07.02.92	String beans	30%	kg
07.02.93	07.02.93	Pigeon peas	30%	kg

COLUMN 1	COLUMN 2											
	Tariff Heading Number	Description of Goods									Rate of Duty	Units for Statistical Classification
07.02.94	07.02.94	...	Black eye peas	...	...	...	...	...	...	30%	...	kg
07.02.95	07.02.95	...	Other peas	...	...	...	...	...	...	30%	...	kg
07.05.2	07.05.2	...	Other beans	...	...	...	...	...	...	30%	...	kg
07.05.3	07.05.3	...	Pigeon peas	...	...	...	...	...	...	30%	...	kg
07.05.4	07.05.4	...	Split peas	...	...	...	...	...	...	30%	...	kg
07.05.6	07.05.6	...	Other peas	...	...	...	...	...	...	30%	...	kg
07.06.4	07.06.4	...	Sweet potatoes	...	...	...	...	...	...	35%	...	kg
08.03	08.03	...	Figs, fresh or dried:									
	08.03.1	...	Fresh	...	...	...	...	...	...	40%	...	kg
	08.03.2	...	Dried	...	...	...	...	...	...	40%	...	kg
08.06.1	08.06.1	...	Apples	...	...	...	...	...	...	40%	...	kg
08.06.2	08.06.2	...	Pears and quinces	...	...	...	...	...	...	40%	...	kg
08.07	08.07	...	Stone fruit, fresh	...	...	...	...	...	...	40%	...	kg
08.09	08.09	...	Other fruit, fresh:									
	08.09.2	...	Melon	...	...	...	...	...	...	40%	...	kg
	08.09.3	...	Breadfruit	...	...	...	...	...	...	40%	...	kg
	08.09.9	...	Other	...	...	...	...	...	...	40%	...	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
08.10	08.10 ...	Fruit (whether or not cooked), preserved by freezing, not containing sugar:		
	08.10.1 ...	Pineapple ... ..	60% ... ..	kg
	08.10.9 ...	Other ... ..	45% ... ..	kg
08.11	08.11 ...	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
	08.11.1 ...	Pineapple ... ..	60% ... ..	kg
	08.11.9 ...	Other ... ..	45% ... ..	kg
09.04.1	09.04.1 ...	Pepper ... ..	40% ... ..	kg
09.04.2	09.04.2 ...	Pimento ... ..	40% ... ..	kg
09.06	09.06 ...	Cinnamon and cinnamon tree flowers ... ..	40% ... ..	kg
09.07	09.07 ...	Cloves (whole fruit, cloves and stems) ... ..	40% ... ..	kg
09.08.1	09.08.1 ...	Nutmeg ... ..	40% ... ..	kg
09.08.2	09.08.2 ...	Mace ... ..	40% ... ..	kg
09.10.1	09.10.1 ...	Ginger ... ..	40% ... ..	kg
09.10.2	09.10.2 ...	Tumeric ... ..	40% ... ..	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
10.06.3	10.06.3 ...	Semi-milled or wholly milled:		
	10.06.31 ...	In packages for retail sale	15%	tonne
	10.06.39 ...	Other	15%	tonne
12.01.12	12.01.12 ...	Unshelled	30%	kg
16.02.19	16.02.14 ...	Luncheon meat	30%	kg
	16.02.19 ...	Other	15%	kg
16.02.99	16.02.93 ...	Luncheon meat	30%	kg
	16.02.99 ...	Other	15%	kg
17.04.1	17.04.1 ...	Chewing gum	55%	kg
17.04.9	17.04.9 ...	Other	55%	kg
18.03	18.03 ...	Cocoa paste (in bulk or in block), whether or not defatted	45%	kg
18.04	18.04 ...	Cocoa butter (fat or oil)	45%	kg
18.05	18.05 ...	Cocoa powder, unsweetened	45%	kg
18.06.1	18.06.1 ...	Chocolate confectionery	65%	kg
18.06.2	18.06.2 ...	Cocoa powder, sweetened	65%	kg
18.06.9	18.06.9 ...	Other	65%	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
19.02.9	19.02.3 ...	Preparations containing cocoa ... ..	45% ... ..	kg
	19.02.9 ...	Other:		
	19.02.91 ...	Tonic and nerve food ... ..	30% ... ..	kg
	19.02.99 ...	Other ... ..	30% ... ..	kg
19.08.1	19.08.1 ...	Biscuits, unsweetened ... ..	45% ... ..	kg
19.08.2	19.08.2 ...	Biscuits, sweetened ... ..	45% ... ..	kg
20.05.9	20.05.2 ...	Pineapple-based ... ..	60% ... ..	kg
	20.05.9 ...	Other ... ..	45% ... ..	kg
20.06.4	20.06.4 ...	Pineapples ... ..	60% ... ..	kg
20.07.2	20.07.2 ...	Pineapple juice ... ..	60% ... ..	litre and kg
20.07.62	20.07.62 ...	Pineapple-based juices ... ..	60% ... ..	litre and kg
21.07.4	21.07.4 ...	Peanut butter ... ..	45% ... ..	kg
22.02.9	22.02.2 ...	Preparations containing cocoa ... ..	45% ... ..	litre and kg
	22.02.9 ...	Other ... ..	30% ... ..	litre and kg
25.01.1	25.01.1 ...	Table salt in retail packages of not more than 2.5 kg ... ..	35% ... ..	kg
25.01.9	25.01.9 ...	Other ... ..	20% ... ..	tonne
25.23.11	25.23.11 ...	Building cement (gray) ... ..	30% ... ..	tonne
25.23.12	25.23.12 ...	Oilwell cement ... ..	30% ... ..	tonne

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
25.23.19	25.23.19	Other	30%	tonne
25.23.9	25.23.9	Other	30%	tonne
28.00.11	28.00.11	Sulphuric acid other than for chemical analysis	45%	kg
28.00.14	28.00.14	Aluminium sulphate	45%	kg
28.00.32	28.00.32	Sulphuric acid for chemical analysis	20%	kg
	28.00.37	Oleum	5%	kg
29.00.61	29.00.61	Methyl alcohol (methanol)	20%	kg
31.02.2	31.02.2	Ammonium nitrate	\$14.76 per tonne plus 15%	tonne
31.02.3	31.02.3	Urea	\$14.76 per tonne plus 15%	tonne
31.02.9	31.02.5	Other ammonia-based fertilisers	15%	tonne
	31.02.9	Other:		
	31.02.92	Sodium nitrate, chemical	Free	tonne
	31.02.93	Calcium nitrate	Free	tonne
	31.02.94	Calcium cyanamide	Free	tonne
31.02.99	Other	Free	tonne	
31.05.1	31.05.1	Goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:		
	31.05.11	Ammonia-based fertilisers	20%	tonne
	31.05.19	Other	5%	tonne

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
32.09.1	32.09.1	Distempers, dry	30%	kg
32.09.2	32.09.2	Dyes or other colouring matter in forms or packings of a kind sold by retail	30%	kg
32.09.3	32.09.3	Ships' bottom compositions	30%	kg
32.09.4	32.09.4	Water-thinned paints (emulsion paints or dispersion paints)	60%	kg
	32.09.5	Enamels	60%	kg
	32.09.6	Varnishes and lacquers:		
32.09.61	32.09.61	Varnishes	60%	kg
32.09.62	32.09.62	Lacquers	60%	kg
32.09.7	32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32	60%	kg
32.09.91	32.09.91	Pigments in paint or enamel media	60%	kg
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:		
34.01.1	34.01.1	Household soap:		
34.01.11	34.01.11	Powders, flakes or granules	45%	kg
34.01.12	34.01.12	Cakes, tablets or bars	45%	kg
34.01.13	34.01.13	Liquid or semi-solid	45%	kg

COLUMN 1	COLUMN 2				Rate of Duty	Units for Statistical Classification
	Tariff Heading Number	Description of Goods				
34.01.19	34.01.19	...	Other	...	45%	kg
34.01.2	34.01.2	...	Toilet soap:			
34.01.21	34.01.21	...	Cakes or tablets	...	45%	kg
34.01.22	34.01.22	...	Liquid or semi-solid	...	45%	kg
34.01.29	34.01.29	...	Other	...	45%	kg
34.01.3	34.01.3	...	Medicated soap	...	45%	kg
34.01.9	34.01.9	...	Other	...	45%	kg
38.19.4	38.19.4	...	Hydraulic fluid	...	30%	kg
39.07.21	39.07.21	...	Bags	...	45%	kg
39.07.22	39.07.22	...	Other	...	45%	kg
40.11.21	40.11.21	...	For motor cars	...	45%	No. and kg
40.11.22	40.11.22	...	For buses and lorries	...	45%	No. and kg
40.11.31	40.11.31	...	For motor cars	...	45%	No. and kg
44.03.1	44.03.1	...	Pulpwood	...	25%	m <sup>3</sup> and tonne
44.03.2	44.03.2	...	Sawlogs and veneer logs, coniferous	...	25%	m <sup>3</sup> and tonne

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.03.3	44.03.3	... Sawlogs and veneer logs, non-coniferous ...	25% ...	m <sup>3</sup> and tonne
44.03.9	44.03.9	... Other ...	25% ...	m <sup>3</sup> and tonne
44.04.1	44.04.1	... Of coniferous species ...	25% ...	m <sup>3</sup> and tonne
44.04.9	44.04.9	... Other ...	25% ...	m <sup>3</sup> and tonne
44.05.2	44.05.2	... Caribbean cedar (cedrela odorata) ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne
44.05.3	44.05.3	... Greenheart ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne
44.05.4	44.05.4	... Mahogany ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne
44.05.5	44.05.5	... Mora ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne
44.09.1	44.09.1	... Pulpwood in chips or particles ...	40% ...	tonne
44.09.9	44.09.9	... Other wood products of Heading 44.09: ...		
	44.09.91	... Wooden Sticks ...	40% ...	tonne
	44.09.92	... Drawn Woods ...	40% ...	tonne
	44.09.99	... Other ...	40% ...	tonne
44.16	44.16	... Cellular wood panels, whether or not faced with base metal ...	60% ...	m <sup>3</sup> and tonne
44.17	44.17	... "Improved" wood, in sheets, blocks or the like ...	40% ...	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.18	44.18 ... ..	Reconstituted wood, being wood shavings, wood chips, saw-dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	35% ... ..	kg
44.19	44.19 ... ..	Wooden beadings and mouldings, including moulded skirtings and other moulded boards	60% ... ..	kg
44.20	44.20 ... ..	Wooden picture frames, photograph frames, mirror frames and the like	60% ... ..	kg
44.21	44.21 ... ..	Complete wooden packing cases, boxes, crates, drums and similar packings	45% ... ..	tonne
44.23.1	44.23.1 ... ..	Prefabricated and sectional buildings and parts thereof	60% ... ..	tonne
44.23.9	44.23.9 ... ..	Other:		
	44.23.91 ... ..	Builders' carpentry ... ..	60% ... ..	tonne
	44.23.92 ... ..	Builders' joinery ... ..	60% ... ..	tonne
	44.23.93 ... ..	Assembled parquet flooring panels ... ..	60% ... ..	tonne
44.23.99	44.23.99 ... ..	Other ... ..	60% ... ..	tonne
44.24	44.24 ... ..	Household utensils of wood:		
44.24.1	44.24.1 ... ..	Spoons, forks and salad servers ... ..	60% ... ..	kg
44.24.2	44.24.2 ... ..	Clothes clips ... ..	60% ... ..	kg
44.24.3	44.24.3 ... ..	Rolling pins ... ..	60% ... ..	kg
44.24.9	44.24.9 ... ..	Other ... ..	60% ... ..	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.25.1	44.25.1 ...	Tools, tool bodies and tool handles ... ..	25% ... ..	kg
44.25.9	44.25.9 ...	Other:		
	44.25.91 ...	Boot and shoe lasts ... ..	25% ... ..	kg
	44.25.92 ...	Brush and broom handles ... ..	25% ... ..	kg
	44.25.99 ...	Other ... ..	25% ... ..	kg
44.26	44.26 ... ..	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	20% ... ..	kg
44.27	44.27 ... ..	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
44.27.1	44.27.1 ... ..	Lamps and lighting fittings ... ..	60% ... ..	kg
44.27.2	44.27.2 ... ..	Articles of wooden furniture other than those falling in Chap. 94	60% ... ..	kg
44.27.3	44.27.3 ... ..	Statuettes and ornaments ... ..	60% ... ..	kg
44.27.4	44.27.4 ... ..	Articles of personal adornment ... ..	60% ... ..	kg
44.27.9	44.27.9 ... ..	Other ... ..	60% ... ..	kg
44.28.1	44.28.1 ... ..	Shingles ... ..	\$1.25 per 1,000 Shingles + 15%	1,000 Shingles and tonne

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
44.28.2	44.28.2	Wood paving blocks; match splints; wooden pegs or pins for footwear	40% ...	kg
44.28.9	44.28.9	Other ...	60% ...	kg
48.14.1	48.14.1	Writing blocks ...	40% ...	kg
48.14.2	48.14.2	Envelopes ...	40% ...	kg
48.14.9	48.14.9	Other ...	40% ...	kg
48.15.1	48.15.1	Toilet paper ...	45% ...	kg
48.15.2	48.15.2	Gummed or adhesive paper in strips or rolls ...	45% ...	kg
48.15.3	48.15.3	Writing paper in boxes, packets and the like ...	45% ...	kg
48.15.4	48.15.4	Paper in rolls for calculating machines and computers ...	45% ...	kg
48.15.9	48.15.9	Other ...	45% ...	kg
48.16.11	48.16.11	Paper bags ...	35% ...	kg
48.16.12	48.16.12	Cardboard boxes ...	35% ...	kg
48.16.19	48.16.19	Other ...	35% ...	kg
48.16.9	48.16.9	Other ...	45% ...	kg
48.18.1	48.18.1	Exercise books ...	45% ...	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
48.18.9	48.18.9 ...	Other ... ..	45% ... ..	kg
48.19	48.19 ... ..	Paper or paperboard labels, whether or not printed or gummed	40% ... ..	kg
48.21.1	48.21.1 ... ..	Sanitary napkins (pads) and tampons ... ..	45% ... ..	kg
48.21.2	48.21.2 ... ..	Baby napkins ... ..	45% ... ..	kg
48.21.3	48.21.3 ... ..	Cards for punched-card machines whether or not in strips ...	45% ... ..	kg
48.21.4	48.21.4 ... ..	Trays, dishes, plates, cups and the like ... ..	45% ... ..	kg
48.21.5	48.21.5 ... ..	Handkerchiefs, tissues and paper linen; paper undergarments	45% ... ..	kg
48.21.6	48.21.6 ... ..	Drinking straws ... ..	45% ... ..	kg
48.21.9	48.21.9 ... ..	Other ... ..	45% ... ..	kg
49.09	49.09 ... ..	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	60% ... ..	kg
49.10	49.10 ... ..	Calendars of any kind, of paper or paperboard, including calendar blocks	60% ... ..	kg
49.11.2	49.11.2 ... ..	Trade advertising material, commercial catalogues and the like	60% ... ..	kg
49.11.9	49.11.9 ... ..	Other ... ..	60% ... ..	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
73.10.1	73.10.1 ...	Wire Rod:		
	73.10.11 ...	Of steel ... ..	25% ... ..	tonne
	73.10.19 ...	Other ... ..	10% ... ..	tonne
73.10.2	73.10.2 ...	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded:		
	73.10.21 ...	Of steel ... ..	25% ... ..	tonne
	73.10.29 ...	Other ... ..	10% ... ..	tonne
73.11.9	73.11.9 ...	Other:		
	73.11.91 ...	Angles of steel ... ..	25% ... ..	tonne
	73.11.99 ...	Other ... ..	10% ... ..	tonne
73.15.4	73.15.4 ...	Wire rod ... ..	25% ... ..	tonne
73.15.5	73.15.5 ...	Bars and rods (excluding wire rod) and hollow mining drill steel:		
	73.15.51 ...	Bars and rods, of steel ... ..	25% ... ..	tonne
	73.15.59 ...	Other ... ..	10% ... ..	tonne
73.15.6	73.15.6 ...	Angles, shapes and sections:		
	73.15.61 ...	Angles ... ..	25% ... ..	tonne
	73.15.62 ...	Shapes and sections ... ..	10% ... ..	tonne
73.27.9	73.27.2 ...	Wire-mesh, of steel ... ..	35% ... ..	kg
	73.27.9 ...	Other:		
	73.27.91 ...	Wire netting and wire grill ... ..	20% ... ..	kg
	73.27.99 ...	Other ... ..	20% ... ..	kg
73.36.1	73.36.1 ...	Cooking apparatus and plate warmers:		
	73.36.11 ...	Gas stoves ... ..	60% ... ..	kg
	73.36.19 ...	Other ... ..	45% ... ..	kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
83.04	83.04 ...	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within Heading No. 94.03:		
	83.04.1 ...	Filing cabinets ... ..	45% ... ..	kg
	83.04.9 ...	Other ... ..	30% ... ..	kg
84.12.1	84.12.1 ...	Complete ... ..	45% ... ..	No. and kg
84.15.11	84.15.11 ...	Electrical ... ..	50% ... ..	No. and kg
84.15.2	84.15.2 ...	Deep-freezers, complete, for domestic use ...	50% ... ..	No. and kg
84.15.3	84.15.3 ...	Refrigerators and refrigerating equipment, other than for domestic use	50% ... ..	kg
84.18.1	84.18.1 ...	Oil and air filters for motor vehicles ... ..	50% ... ..	kg
85.04.1	85.04.1 ...	Complete ... ..	60% ... ..	No. and kg
85.12.5	85.12.5 ...	Stoves, ranges, cookers, grates and plate warmers:		
	85.12.51 ...	Stoves ... ..	45% ... ..	No. and kg
	85.12.59 ...	Other ... ..	30% ... ..	No. and kg
85.15.11	85.15.11 ...	Colour television receivers ... ..	60% ... ..	No. and kg
85.15.12	85.15.12 ...	Colour television receivers incorporating sound recorders or reproducers	60% ... ..	No. and kg
85.15.13	85.15.13 ...	Monochrome television receivers ... ..	60% ... ..	No. and kg

COLUMN 1	COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
85.15.14	85.15.14 ...	Monochrome television receivers incorporating sound recorders or reproducers	60% ... ..	No. and kg
85.15.22	85.15.22 ...	Designed or adapted for fitting to motor vehicles, incorporating sound recorders or reproducers	60% ... ..	No. and kg
85.15.24	85.15.24 ...	Portable, incorporating sound recorders or reproducers	60% ... ..	No. and kg
85.15.26	85.15.26 ...	Other radio broadcast receivers incorporating sound recorders or reproducers	60% ... ..	No. and kg
85.19.99	85.19.93 ...	Other switchgear	40% ... ..	kg
	85.19.99 ...	Other	25% ... ..	kg
87.06.9	87.06.9 ...	Other:		
	87.06.91 ...	Brake fittings	45% ... ..	kg
	87.06.92 ...	For the motor vehicles of sub-heading No. 87.02.1	30% ... ..	kg
	87.06.99 ...	Other	30% ... ..	kg
87.07.2	87.07.2 ...	Parts:		
	87.07.21 ...	Brake fittings for the vehicles of this Heading	35% ... ..	kg
	87.07.29 ...	Other	20% ... ..	kg
87.12.1	87.12.1 ...	For articles falling within Heading No. 87.09:		
	87.12.11 ...	Brake fittings	50% ... ..	kg
	87.12.19 ...	Other	35% ... ..	kg
92.11.3	92.11.3 ...	Other electric gramophones and record-players	60% ... ..	No. and kg
92.11.9	92.11.9 ...	Other:		
	92.11.91 ...	Tape decks	60% ... ..	No. and kg
	92.11.99 ...	Other	60% ... ..	No. and kg

COLUMN 1	COLUMN 2											
	Tariff Heading Number	Description of Goods									Rate of Duty	Units for Statistical Classification
94.01.11	94.01.11	...	Other	...	...	...	...	...	...	60%	...	No. and kg
94.01.12	94.01.12	...	Of wood	...	...	...	...	...	...	60%	...	No. and kg
94.01.19	94.01.19	...	Other	...	...	...	...	...	...	60%	...	No. and kg
94.01.2	94.01.2	...	Parts	...	...	...	...	...	...	60%	...	kg
94.03.11	94.03.11	...	Of metal	...	...	...	...	...	...	60%	...	kg
94.03.12	94.03.12	...	Of wood	...	...	...	...	...	...	60%	...	kg
94.03.19	94.03.19	...	Other	...	...	...	...	...	...	60%	...	kg
94.03.2	94.03.2	...	Parts	...	...	...	...	...	...	60%	...	kg
94.04.1	94.04.1	...	Mattresses	...	...	...	...	...	...	60%	...	kg
94.04.9	94.04.9	...	Other	...	...	...	...	...	...	60%	...	kg

9. The Customs (Caribbean Common Market) (Origin of Goods) Regulations, 1981 are amended in the First and Third Schedules by substituting for the words "80 per cent" wherever they appear in the column headed "LDC's", the words "70 per cent".

Regulations  
amended  
L.N. No. 62  
of 1981

Dated this 17th day of December, 1985.

K. BOSWELL INNIS  
*Secretary to Cabinet*