

LEGAL NOTICE No. 27

REPUBLIC OF TRINIDAD AND TOBAGO

THE FISCAL INCENTIVES ACT, 1979

ORDER

MADE BY THE PRESIDENT UNDER SECTION 10 OF THE FISCAL INCENTIVES ACT,  
1979 (No. 22 OF 1979)

THE FISCAL INCENTIVES (APPLIANCE MANUFACTURERS  
LIMITED) (SMALL HOUSEHOLD APPLIANCES) ORDER, 1985

1. This Order may be cited as the Fiscal Incentives (Appliance Manu- Citation  
facturers Limited) (Small Household Appliances) Order, 1985.

2. In this Order "small household appliances" means blenders, electric Interpretation  
irons, electric frying pans, coffee percolators, toasters, kettles, vacuum cleaners,  
polishers, can openers, mixers, hair dryers, ice cream freezers, juicers, electric  
knives, electric ice crushers, and electric fans.

3. Appliance Manufacturers Limited, a company incorporated under Declaration  
the Companies Ordinance (hereinafter referred to as "the Company") is of approved  
declared an approved enterprise in respect of small household appliances enterprise  
which are declared approved products, manufactured at its factory situated and approved  
at lot No. 1, Industrial Development Corporation Industrial Estate, Diamond products  
Vale, Diego Martin with effect from the first day of November, 1978, (hereinafter  
referred to as the "production day").

4. The Company classified as a Group II Enterprise in respect of small Concessions  
household appliances is granted for a period of three years commencing on the  
production day, the following—

- (a) total relief from corporation tax;
- (b) set-off of losses in accordance with the provisions of sections 5  
and 24 of the Fiscal Incentives Act, 1979;
- (c) total relief from income tax on dividends or other distributions  
other than interest out of profits or gains derived from the manu-  
facture of the small household appliances;
- (d) a concessionaire rate of duty amounting to 10 per cent on com-  
ponents imported for assembly set out under item 7 of the Fourth  
Schedule to the Common External Tariff of the Customs (Amend-  
ment) Act, 1979 (No. 4 of 1979) (hereinafter referred to as "the  
Act"); and



- (e) approval as an industrial factory for the purpose of importing industrial machinery under Item 18 of the Second Schedule to the Act.

Obligations  
imposed on  
approved  
enterprise

5. The Company shall—

- (a) undertake locally or cause to be undertaken locally the minimum manufacturing process as set out in the First Schedule to this Order;
- (b) maintain to the satisfaction of the Board of Inland Revenue accounts in respect of its business, and the accounts so maintained shall allow for the transactions relating to the manufacture of the approved products to be clearly identifiable from the transactions relating to the other business of the Company;
- (c) submit annually, notwithstanding the relief from tax under this Order, a return of the income so exempt from tax, at the same time, and in the same manner as would have been required had income not been so exempted;
- (d) comply with the conditions set out in the Second Schedule to this Order; and
- (e) observe the practice and policy prevailing in Trinidad and Tobago as regards labour relations and conditions of employment.

Second  
Schedule

FIRST SCHEDULE

[Paragraph 5(a)]

MINIMUM MANUFACTURING PROCESS

1. Moulding of plastic parts.
2. Turning of metal rods.
3. Forming of steel bodies including parts by presses.
4. Assembly of motor including wild winding; and
5. Final assembly.

SECOND SCHEDULE

[Paragraph 5(d)]

CONDITIONS ATTACHED TO THE GRANT OF CONCESSIONS

1. The Comptroller of Customs and Excise shall exercise adequate control over the concessions granted by this Order.
2. The Company shall as far as practicable recruit its employees through the Employment Exchange of the Ministry of Labour, Social Security and Co-operatives.
3. The products of the Company shall be labelled with the words "Made in Trinidad and Tobago."
4. The products of the Company shall conform to standards or specifications which may from time to time be declared or prescribed by the Bureau of Standards.
5. The Company shall, from time to time, permit the Industrial Development Corporation, or an agency designated by it, to take random samples free of cost.



6. The site and building of the Company shall be inspected and approved by—
  - (a) the Town and Country Planning Division of the Ministry of Finance and Planning in accordance with the provisions of the Town and Country Planning Act, Chap. 35:01; and
  - (b) the Industrial Inspection Supervisor of the Inspection Services Branch of the Ministry of Labour, Social Security and Co-operatives in accordance with the provisions of the Factories Ordinance, Ch. 30. No. 2.
7. The Company shall make arrangements to the satisfaction of the Local Health Authority for the control of the quality and for the safe disposal of its effluents and emissions.
8. The design and commissioning of all sewerage treatment facilities of the Company shall be approved by the Water and Sewerage Authority.
9. The Company shall as far as practicable, utilize the services of the National Carrier for the transport of air cargo and personnel.
10. The Company shall submit to the Industrial Development Corporation in the manner directed, such information as the Industrial Development Corporation may from time to time request.

Made this 11th day of February, 1985.

K. BOSWELL INNISS  
*Secretary to Cabinet*

