

LEGAL NOTICE NO. 162

REPUBLIC OF TRINIDAD AND TOBAGO

THE FISCAL INCENTIVES ACT, CHAP. 85:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 10 OF THE FISCAL INCENTIVES ACT

THE FISCAL INCENTIVES (QUESNEL-SCOTT LIMITED)
ORDER, 1989

- Citation 1. This Order may be cited as the Fiscal Incentives (Quesnel-Scott Limited) Order, 1989.
- Declaration of approved enterprise and approved products 2. Quesnel-Scott Limited, a company incorporated under the Companies Ordinance (hereinafter referred to as "the Company") is declared an approved enterprise in respect of caustic soda, chlorine and hydrochloric acid (hereinafter referred to as "the approved products") manufactured at its factory situated at 603-10 Bulk Sugar Road, Point Lisas Industrial Estate, Point Lisas with effect from the 9th November, 1990 (hereinafter referred to as the "production day").
- Concessions 3. The Company, classified as a Group I Enterprise in respect of the approved products, is granted for a period of three years commencing from the production day the following—
- (a) total relief from corporation tax in relation to the approved products;
 - (b) loss offset in accordance with the provisions of the Fiscal Incentives Act.
- Chap. 85:01
- Obligations imposed on approved enterprise First Schedule 4. The Company shall—
- (a) undertake locally the manufacturing process set out in the First Schedule to this Order, and produce the grades of products specified hereunder:
 - (i) liquified chlorine—100%;
 - (ii) caustic soda—not less than 30% concentrated;
 - (iii) hydrochloric acid—commercial grade;
 - (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 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 at the same time, and in the same manner as would have been required had the Company 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 4(a)]

MANUFACTURING PROCESS

1. Production of brine from salt.
2. Production of chlorine, hydrogen and caustic soda from brine using cell membrane technology of cellechem.
3. Dechlorination of spent brine.
4. Liquefaction of chlorine.
5. Production of hydrochloric acid or production of hypochlorite.
6. Sodium carbonate, barium salt, ion exchange resins, sulphite, hydrogen peroxide and sulphuric acid may be used in the process.
7. Packaging of products in glass or plastic containers or in metal cylinders as required.

SECOND SCHEDULE

[Paragraph 4(d)]

CONDITIONS ATTACHED TO THE GRANT OF CONCESSIONS

1. The Company shall enable the Comptroller of Customs and Excise to 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, Employment and Manpower Resources and the minimum level of employment shall be fifty persons.
3. 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.
4. 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.
5. The site and building of the Company shall be inspected and approved by—
 - (a) the Town and Country Planning Division of the Ministry of Planning and Mobilization in accordance with the provisions of the Town and Country Planning Act; and
Chap. 35:01
 - (b) the Industrial Inspection Supervisor of the Inspection Services Branch of the Ministry of Labour, Employment and Manpower Resources in accordance with the provisions of the Factories Ordinance.
Ch. 30. No. 2
6. The Company shall make arrangements to the satisfaction of the Ministry of Environment and National Service and the Local Health Authority for the control of the quality and for the safe disposal of its effluents and emissions.
7. The design and commissioning of all sewerage treatment facilities of the Company shall be approved by the Water and Sewerage Authority.
8. The Company shall, as far as practicable, utilise the services of the National Carrier for the transport of air cargo and personnel.
9. 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 29th day of September, 1989.

K. BOSWELL INNIS
Secretary to Cabinet