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2nd Session Second Parliament Trinidad and Tobago  
16 Elizabeth II

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TRINIDAD AND TOBAGO  
Act No. 1 of 1968

[L.S.]

AN ACT to amend the Finance Act, 1963.

[Assented to 4th January, 1968]

BE IT ENACTED by the Queen's Most Excellent Majesty, Enactment.  
by and with the advice and consent of the Senate and  
House of Representatives of Trinidad and Tobago, and  
by the authority of the same, as follows:—

1. This Act may be cited as the Finance (Amendment) Short title.  
Act, 1968.

Act No. 13  
of 1963  
amended.

2. The Finance Act, 1963 is amended—

(a) in section 2—

- (i) by deleting the definition of “Commissioner” occurring in subsection (1) thereof;
- (ii) by inserting in its appropriate alphabetical order in subsection (1) thereof the following definitions:—

“ “Comptroller” means the Comptroller of Customs and Excise;

“Minister” means the Minister to whom responsibility for the subject of Finance has been assigned;”;

(b) in sections 5 and 8, by substituting the word “Comptroller” for the word “Commissioner” wherever that word occurs therein;

(c) by substituting for section 10 thereof, the following:—

“Exemption from Purchase Tax

10. Purchase tax shall not be charged on any chargeable goods which are imported, where it is shown to the satisfaction of the Comptroller that such chargeable goods are imported solely for use by such persons as may from time to time be approved by Order made by the Minister and published in the *Gazette*.

(d) in section 11—

- (i) by substituting the word “Comptroller” for the word “Commissioner” occurring therein;
- (ii) by substituting the words “Comptroller of Accounts” for the words “Accountant General” occurring in line one of subsection (3) thereof;

(e) by inserting immediately after section 12 thereof, the following:—

“Power to vary Schedule by Order.

12A. (1) The Minister shall have power, by Order,

- (a) to make any change in the classes of goods which are chargeable goods specified in the First Schedule or to substitute for any rate of purchase tax specified in the second column of the said Schedule, any other rate or the rate of tax chargeable in respect of goods of any class; and
- (b) to amend the First Schedule.

(2) An Order under this section which extends the incidence or increases the rate of purchase tax shall cease to have effect on the expiration of twenty-eight days from the date on which it is made, unless at some time before the expiration of that period it has been approved by resolution of the House of Representatives, but without prejudice to anything previously done thereunder or to the making of a new Order.

In reckoning any such period of twenty-eight days as aforesaid no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Representatives is adjourned for more than seven days.

(3) Any Order other than an Order to which subsection (2) applies, shall be subject to affirmative resolution of the House of Representatives.”;

(f) in section 13—

- (i) by inserting the words “Part III and Part V” immediately after the word “Part” occurring in line one thereof;
- (ii) by substituting for the definition of “Commissioner” occurring therein, the following definition:—

“ “Board” means the Board of Inland Revenue established under section 3 of the Income Tax Ordinance;”;

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(g) by substituting the word “Board” for the word “Commissioner” wherever that word occurs respectively in sections 14, 15 and 17 thereof;

(h) in section 21—

(i) by substituting for subsection (1) the following:—

“(1) Tax chargeable under the provisions of —

(a) Part I shall be under the care and management of the Comptroller; and

(b) Part II and Part III shall be under the care and management of the Board.”;

(ii) in subsection (2)—

(a) by substituting the words “Comptroller or the Board, as the case may be” for the word “Commissioner” occurring in line one thereof;

(b) by substituting for the words beginning with the words “he is authorised to do” to the end of the subsection, the words “the Comptroller or the Board is authorised to do with relation to any duties of customs or any other tax, under the care and management of the Comptroller or the Board, as the case may be”;

(i) in section 23, by substituting the words “Comptroller or the Board, as the case may be” for the word “Commissioner” occurring in line three thereof;

(j) in the Second Schedule, by substituting the word “Comptroller” for the words “Commissioner of Inland Revenue” occurring in subparagraph (b) of regulation 76 of Part VI of the Post Office Regulations as set out in paragraph 3 thereof;

(k) in the Third Schedule, by substituting the word "Comptroller" for the word "Commissioner" wherever that word occurs therein.

Passed in the House of Representatives this 29th day of December, 1967.

J. E. CARTER

*Clerk of the House of Representatives (Acting)*

Passed in the Senate this 3rd day of January, 1968.

J. E. CARTER

*Clerk of the Senate*