

Second Session Second Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 7 of 1983

AN ACT to amend the Purchase, Sweepstake and
Departure Taxes Act, Chap. 77:01

[Assented to 15th April, 1983]

ENACTED by the Parliament of Trinidad and Tobago as **Enactment**
follows:—

1. This Act may be cited as the Purchase, Sweepstake **Short title**
and Departure Taxes (Amendment) Act, 1983.

Chap. 77:01
amended

2. The Purchase, Sweepstake and Departure Taxes Act is amended—

(a) by repealing and replacing section 1 as follows—

“Short title 1. This Act may be cited as the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act.”;

(b) in Part III by inserting immediately after the words “DEPARTURE TAX” occurring in the heading the words “AND AIRLINE TICKET TAX.”; and

(c) insert the word “departure” before the word “tax” in section 25.

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

“Airline ticket tax 27A. (1) There shall be charged on the sale of every airline ticket other than on the sale of a ticket for travel within Trinidad and Tobago, a tax equal in amount to five per cent of the cost of the ticket; and the purchaser under the purchase shall pay such tax to the seller who shall be accountable therefore.

(2) The tax authority for the purposes of the airline ticket tax is the Director of Civil Aviation.”.

Passed in the House of Representatives this 8th day of April, 1983.

J. E. CARTER
Clerk of the House

Passed in the Senate this 12th day of April, 1983.

R. L. GRIFFITH
Clerk of the Senate