
Second Session Second Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 13 of 1983

AN ACT to amend the law relating to customs duty, purchase
tax and betting office fees

[Assented to 13th July, 1983]

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

1. This Act may be cited as the Finance Act, 1983.

Short title

PART I

CUSTOMS DUTY

L.N. No. 50
of 1980 amended

2. The Customs (Import Duty) Caribbean Common Market Order, 1980 is amended by repealing and replacing the Schedule as follows:—

"SCHEDULE

<i>Tariff Heading Number</i>	<i>Tariff Description</i>	<i>Common Market Rates of Duty</i>
<i>Ex.</i> 15.07	Deodorised edible oil ...	\$0.03 per litre
15.13.2	Lard substitute ...	\$0.60 per 50 kilograms
<i>Ex.</i> 22.02.0	Malt beverage ...	\$0.15 per gallon
22.03	Beer made from malt	
22.03.01	Beer ...	\$0.45
22.03.2	Stout ...	\$0.45
22.03.9	Other ...	\$0.45
		The duty shall be calculated upon every litre of wort thereof of an original gravity of 1050° or less and so in proportion for any difference in quantity or increase in gravity
22.08.9	Other (ethyl alcohol) ...	\$15.00 per p. gallon
22.09.3	Rum ...	\$3.50 per litre at proof
22.09.4	Gin ...	\$4.30 per litre at proof
22.09.5	Vodka ...	\$4.30 per litre at proof
<i>Ex.</i> 22.09.99	Blended whisky ...	\$6.00 per litre at proof
22.09.99	Other potable spirits ...	\$4.30 per litre at proof
22.09.91	Cordials and liqueurs ...	\$4.30 per litre at proof
<i>Ex.</i> 22.09.91	Rum punch ...	\$3.50 per litre at proof
<i>Ex.</i> 27.10.3	High octane petroleum spirit (premium gasolene)	\$0.16 per gallon
<i>Ex.</i> 27.10.3	Ordinary grade petroleum spirit (regular gasolene)	\$0.10 per gallon
27.10.2	Lubricating oils ...	\$0.20 per gallon
<i>Ex.</i> 27.10.5	Gas oil and diesel oil ...	\$0.05 per gallon
<i>Ex.</i> 27.10.4	Industrial kerosene (petroleum oil)	\$0.05 per gallon
36.06	Matches (excluding Bengal matches)	

<i>Tariff Heading Number</i>	<i>Tariff Description</i>	<i>Common Market Rates of Duty</i>
36.06.1	In containers of 60 matches or less	\$0.10 per gross boxes
36.06.2	In containers of more than 60 matches	\$0.12 per 8,640 matches."

PART II

PURCHASE TAX

3. Section 10 of the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act (in this Part referred to as "the Act") is amended:—

Section 10 of
Chap. 77:01
amended

- (a) in subsection (1) by substituting for the words "market value" the words "wholesale value"; and
- (b) by repealing and replacing subsection (3) as follows:—

" (3) The wholesale value of any goods in respect of which tax is chargeable by virtue of an importation shall be taken to be the value of the goods ascertained in accordance with section 17 of the Customs Ordinance plus the customs duty chargeable thereon plus 20 per cent of the sum of the value of the goods ascertained as aforesaid and the customs duty."

4. The First Schedule to the Act is amended:—

First Schedule to
Chap. 77:01
amended

- (a) by inserting in the appropriate numerical sequence in Part I the following:—

"I-33.06.2	Bay Rum	15
I-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap)	15
I-33.06.4	Perfumes and toilet water	15
I-33.06.5	Cosmetics and other products for the care of the skin	15
I-33.06.6	Manicure preparations		15

I-33.06.7	Products for the care of the hair (excluding shampoos) ...	15
I-33.06.9	Shaving cream ...	15”;
(b) by inserting in the appropriate numerical sequence in Part II, the following:—		
“II-33.06.2	Bay Rum ...	15
II-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap) ...	15
II-33.06.4	Perfumes and toilet waters ...	15
II-33.06.5	Cosmetics and other products for the care of the skin ...	15
II-33.06.6	Manicure preparations	15
II-33.06.7	Products for the care of the hair (excluding shampoo) ...	15
II-33.06.9	Shaving cream ...	15”.

PART III

BETTING OFFICE LICENCE

First Schedule
of Chap. 11:19
amended

5. The First Schedule of Gambling and Betting Act is amended—

- (a) in paragraph 3, by deleting the words “a betting office licence or” occurring in line four;
- (b) by inserting immediately after paragraph 3 the following new paragraphs—

“ 3A. The authority shall, for the purpose of considering any application for the grant of a certificate authorising the issue of a betting office licence for the year 1983, fix a day in the month of July, 1983.

3B. The authority shall, for the purpose of considering any application for the grant of a certificate authorising the issue of a betting office licence for the year 1984 or any subsequent year, fix a day in the month of November in the year immediately preceding.”;

(c) in paragraph 4, by substituting for the words “the last foregoing paragraph” occurring in lines one and two, the words “paragraph 3, 3A or 3B,”;

(d) in paragraph 17(2) by substituting for subparagraph (a) the following—

“(a) In the case of a betting office licence, an annual fee of \$100,000 payable in advance and with effect from 1st January;”;

(e) by inserting immediately after paragraph 17(2) the following new paragraphs—

“ (3) Where on 1st June, 1983 there is any person who though having made a payment in respect of a period commencing on or after 1st January, 1983 to the Board of Inland Revenue by way of betting office licence fee has not been issued a licence, that person shall not later than 30th June, 1983 pay to the Board the amount still outstanding on the annual fee of \$100,000 and thereupon shall be issued a betting office licence which shall be operative from 1st January, 1983.

(4) Where on 1st June, 1983 there is any person whose betting office licence has expired but who has not yet been granted a certificate by the authority in respect of a period commencing in 1983, that person shall make application to the authority, and upon the grant of the certificate make payment to the Board of Inland Revenue for the issue of a licence.

(5) The payment to the Board of Inland Revenue, referred to in paragraph (4) shall be the portion outstanding of the \$100,000 licence fee equal to the portion of the year 1983 commencing on the day after the expiration of the licence and ending on 31st December.

(6) A licence issued in respect of a payment referred to in paragraph (4) shall be deemed to be issued with effect from 1st January, 1983.”;

(f) by revoking paragraph 19.

G.N. No. 87 of
1983 amended

6. The Gambling and Betting Regulations are amended—

(a) by revoking regulation 4; and

(b) by deleting Forms 3 and 4.

Passed in the House of Representatives this 20th day of May, 1983.

J. E. CARTER
Clerk of the House

Passed in the Senate this 7th day of June, 1983.

R. L. GRIFFITH
Clerk of the Senate