

Third Session Second Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 16 of 1984

[L.S.]

AN ACT to provide for the imposition of alcoholic
beverage tax and duty on the rentals paid in
respect of video entertainment.

[Assented to 11th May, 1984]

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

1. This Act may be cited as the Finance Act, 1984. Short title

PART I

ALCOHOLIC BEVERAGE TAX

Chap. 77:01
amended

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

(a) by inserting immediately after the words “purchase tax” occurring in line one of section 4, the words “and alcoholic beverage tax”;

(b) by inserting immediately after section 5 the following new section—

“Alcoholic
beverage
tax

5A. (1) Notwithstanding any other tax imposed on alcoholic beverage under this Act, a tax called alcoholic beverage tax shall be charged on the alcoholic beverages imported into Trinidad and Tobago and set out in Part III of the First Schedule at the rates set out therein; save that alcoholic beverage tax shall not be imposed on alcoholic beverages of Caricom origin.

(2) The tax referred to in subsection (1) is payable by the importer.”;

(c) by inserting immediately before the Second Schedule the following new Part in the First Schedule—

“PART III

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Alcoholic Beverage Tax Per Litre</i>
22-03	Beer, Stout and Porter ...	\$ 0.70
22-09	Rum	\$ 5.00 at proof
22-09	Rum Punch	\$ 5.00 at proof
22-09	Gin	\$10.00 at proof
22-09	Whisky and Blended Whisky	\$10.00 at proof.”.

PART II

CINEMATOGRAPH ENTERTAINMENT TAX

3. The Cinematograph Entertainment Tax Act is amended—<sup>Chap. 77:03
amended</sup>

- (a) by inserting immediately after the word “Cinematograph” occurring in section 1, the words “and video”;
 - (b) by adding in section 2, in the appropriate sequence, the following new definitions—
 - “video entertainment” includes any exhibition of pictures or other optical effects by means of video cassettes, tapes, discs or other similar material;
 - “video proprietor” in relation to video entertainment, means a person who rents video cassettes, tapes, discs or other similar material for video entertainment and includes a video club operator who charges a rental, membership, admission, or subscription fee for the use of the club’s video facilities or includes the person to whom payment is made for an interest which entitles a person to have access to or to use video cassettes, tapes, discs or other similar material;
 - “payment for rent” means any fee paid to the video proprietor for the right to use his video cassettes, tapes, discs and other similar material, and includes any payment for the purchase of an interest which entitles a person to have access to or to use video cassettes, tapes, discs or other similar material;”;
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(c) by adding immediately after section 3 the following new section—

“Duty on
payment
for rent

3A. (1) There shall be charged, levied and paid in respect of every payment for rent a duty (hereinafter called “video duty”) at the rate of twenty per cent of the amount of the payment for rent.

(2) Where the payment for rent is made by means of a lump sum, the video duty shall be paid on the amount of the lump sum.”;

(d) by adding immediately after section 6 the following new section—

“Payment
of video
duty

6A. (1) Video duty shall be payable by the video proprietor to the Board of Inland Revenue (hereinafter called “the Board”) and shall form part of the Consolidated Fund.

(2) Every video proprietor shall pay to the Board the total amount of video duty payable by him on or before the fifteenth day of the month next succeeding the month in which the video proprietor received the payment for rent.

(3) Where a video proprietor fails to pay outstanding video duty on the date prescribed in subsection (2), he shall incur a penalty of ten per cent of the outstanding duty and shall pay interest on such outstanding duty and penalty at the rate of fifteen per cent per annum.

(4) Every payment of video duty made as required by subsection (1) shall be accompanied by a return made out on

a form available from the Board by or on behalf of the video proprietor.

(5) A video proprietor who contravenes the provisions of this section is guilty of an offence and shall be liable on conviction to a fine of one thousand dollars, and in addition the court shall order the video proprietor to pay to the credit of the Board the amount of any unpaid duty together with the penalty and interest on such duty.

(6) Without prejudice to any other method of recovery, any sum payable by way of duty may be recovered by the Board by action in any competent court.”;

(e) by repealing and replacing section 11(1) as follows—

“Prices
to be
conspicuously
exhibited

11. (1) Every proprietor or video proprietor shall cause to be conspicuously exhibited in English at every place where payment for admission or payment for rent is made, a notice specifying the rate or rates of payment (exclusive of duty) and the amount of the duty leviable in respect of such payment.”;

(f) by inserting immediately after section 12 the following new section—

“Video
proprietors
to keep
records

12A. (1) Every video proprietor shall record or cause to be recorded in the English language and kept at his place of business such accounts and information relating to his business including the amount of duty payable by him, as the Board may require.

(2) A video proprietor shall keep at his place of business a stock book in which there is recorded accurately his total holdings of video cassettes, tapes, discs and other similar material.

(3) A person having custody of any records, accounts or other information or of the stock book, shall forthwith produce them on demand to any person generally or specially authorised in writing by the Board to exercise the powers conferred by this subsection and shall permit copies of any such records, accounts, information or stock book or of any particulars therein to be made by or on behalf of the person to whom they are produced.

(4) A person who contravenes this section is guilty of an offence.”;

(g) by inserting immediately after section 15, the following new section—

“Require-
ments of
Act to
apply to
video
proprietors

15A. The provisions of section 13 as they apply to entry upon any place where cinematograph entertainment is being held or is about to be held apply also to premises on which a video proprietor conducts his business, and the provisions of sections 11(2), 14, 15 and 16 as they apply to proprietors apply also to video proprietors.”.

Passed in the House of Representatives this 4th day of May, 1984.

J. E. CARTER
Clerk of the House

Passed in the Senate this 8th day of May, 1984.

R. L. GRIFFITH
Clerk of the Senate