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Fourth Session Third Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 12 of 1990**

[L.S.]

AN ACT to amend the Miscellaneous Taxes Act,  
Chap. 77:01

*[Assented to 12th June, 1990]*

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

1. This Act may be cited as the Miscellaneous Taxes Short title  
(Amendment) Act, 1990.

Act amended  
Chap. 77:01

2. Section 27 of the Miscellaneous Taxes Act is repealed and replaced as follows:

"Persons  
exempted  
from tax

27. Nothing in this Part shall require tax to be paid or accounted for in respect of—

- (a) The President, his spouse and children under the age of twenty-one years;
- (b) members of the Parliament of Trinidad and Tobago;
- (c) judges of the Supreme Court;
- (d) guests of the Government of Trinidad and Tobago;
- (e) persons travelling on Government business;
- (f) the official representatives of the Government of any country, their spouses and their children under the age of twenty-one years when travelling with them;
- (g) representatives of the United Nations Organisation or any organisation established under its authority and persons sent on missions on behalf of any such organisation, their spouses and their children under the age of twenty-one years;
- (h) members of the Trinidad and Tobago Defence Force or of the Armed Forces of any country travelling on official duty;
- (i) children under the age of five years;
- (j) intransit passengers remaining in Trinidad and Tobago for a period not exceeding forty-eight hours;
- (k) members of the crew of any aircraft or ship;

(l) such other persons or classes of persons as the Minister may by Order specify.”.”

Passed in the House of Representatives this 2nd day of March, 1990.

R. CUMBERBATCH  
*Acting Clerk of the House*

Passed in the Senate this 8th day of May, 1990.

J. SAMPSON  
*Acting Clerk of the Senate*