

LEGAL NOTICE No. 146

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES, CHAP. 74:01

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE PROVISIONAL
COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES ORDER, 1982

1. This Order may be cited as the Provisional Collection of Taxes Citation
Order, 1982.

2. The Gambling and Betting Act is amended in the First Schedule by substituting for subparagraph (a) of paragraph 17(2) the following—

Chap. 11:19
amended
in First
Schedule

“(a) a fee of one hundred thousand dollars in the case of a
betting office licence;”.

3. The Motor Vehicles and Road Traffic Act is amended—

Chap. 48:50
amended
in First
Schedule

(a) in the First Schedule—

(i) by substituting for item (4) the following—

“(4) (a) Private Motor Cars, Station
Wagons and Estate Cars

Maximum Gross Weight	HORSE POWER—(R.A.C. RATING)					
	12 and under	over 12	over 20	over 30	over 40	over 50
Up to 1,599 lb.	\$ 45	\$ 70	\$ 95	\$ 120	\$ 180	\$ 245
1,600—2,099	55	82	106	130	195	255
2,100—2,599	70	95	120	145	205	270
2,600—3,099	95	120	145	170	230	295
3,100—3,599	120	145	170	195	255	320
3,600—4,099	145	170	195	220	260	345
4,100—and over	170	195	220	245	305	370

(ii) Other Vehicles

MAXIMUM GROSS WEIGHT		MOTOR BUS		GOODS VEHICLES		TRAILER	AGRI-CULTURAL TRAILER
Exceeding (kg)	Not Exceeding (kg)	Petrol	Other than Petrol	Petrol	Other than Petrol		
		\$	\$	\$	\$	\$	
—	1015	75.00	315.00	45.00	205.00	25.00	31 per cent of the rate for goods vehicles
1015	1525	75.00	325.00	52.00	219.00	31.00	
1525	2030	75.00	334.00	60.00	233.00	38.00	
2030	2540	83.00	353.00	68.00	248.00	44.00	
2540	3050	92.00	371.00	76.00	263.00	50.00	
3050	3555	101.00	394.00	88.00	283.00	56.00	
3555	4065	114.00	420.00	104.00	308.00	63.00	
4065	4570	130.00	451.00	125.00	339.00	70.00	
4570	5080	150.00	488.00	150.00	375.00	75.00	
5080	5590	175.00	525.00	175.00	413.00	90.00	
5590	6095	200.00	563.00	200.00	450.00	106.00	
6095	6605	225.00	600.00	225.00	488.00	123.00	
6605	7110	250.00	638.00	250.00	525.00	137.00	
7110	7620	275.00	675.00	275.00	563.00	152.00	
7620	8130	300.00	713.00	300.00	600.00	170.00	
8130	8635	325.00	750.00	325.00	638.00	190.00	
8635	9145	350.00	788.00	350.00	675.00		
9145	9650	375.00	823.00	375.00	713.00		
9650	10160	400.00	863.00	400.00	750.00		
10160	10670	425.00	900.00	425.00	788.00		
10670	11175	450.00	938.00	450.00	823.00		
11175	11685	475.00	975.00	475.00	863.00		
11685	12190	500.00	1,018.00	500.00	900.00		
12190	13700	525.00	1,050.00	525.00	938.00		
13700	13210	550.00	1,088.00	550.00	975.00		

(ii) Other Vehicles—Continued

MAXIMUM GROSS WEIGHT		MOTOR BUS		GOODS VEHICLES		TRAILER	AGRI-CULTURAL TRAILER
Exceeding (kg)	Not Exceeding (kg)	Petrol	Other than Petrol	Petrol	Other than Petrol		
		\$	\$	\$	\$	\$	
13210	13770	575.00	1,125.00	575.00	1,013.00		31 per cent of the rate for goods vehicles
13770	14225	600.00	1,162.00	600.00	1,050.00		
14225	14730	625.00	1,200.00	625.00	1,088.00		
14730	15240	650.00	1,240.00	650.00	1,125.00		

(b) by substituting for item 8 the following—

“8(a) Three years driving permits—\$75.00

(b) One year driving permits—\$15.00 (Persons who have attained the age of sixty-five years may renew their driving permits free of charge).

(c) Part I of Appendix A to the Fourth Schedule is repealed and replaced as follows—

“PART I

PARTICULARS OF TAX

<i>Class or Description of Motor Vehicle</i>	<i>Basis of Calculation of Tax</i>
(a) Privately owned or rented locally assembled Motor Car (other than an Estate Car or Station Wagon):	
(i) Manual transmission:	
Engine size—	
not exceeding 999 cm ³	\$500 plus 7½ per cent of market price
exceeding 999 cm ³ but not exceeding 1,499 cm ³	\$1,000 plus 7½ per cent of market price
exceeding 1,499 cm ³ but not exceeding 1,799 cm ³	\$1,500 plus 11 per cent of market price
exceeding 1,799 cm ³ but not exceeding 2,499 cm ³	\$3,000 plus 11 per cent of market price
exceeding 2,499 cm ³ but not exceeding 3,499 cm ³	\$4,000 plus 11 per cent of market price
exceeding 3,499 cm ³	\$6,000 plus 45 per cent of market price
(ii) Automatic transmission:	
Engine size—	
not exceeding 999 cm ³	\$500 plus 15 per cent of market price
exceeding 999 cm ³ but not exceeding 1,499 cm ³	\$1,000 plus 15 per cent of market price
exceeding 1,499 cm ³ but not exceeding 1,799 cm ³	\$1,500 plus 19 per cent of market price
exceeding 1,799 cm ³ but not exceeding 2,499 cm ³	\$3,000 plus 19 per cent of market price
exceeding 2,499 cm ³ but not exceeding 3,499 cm ³	\$4,000 plus 19 per cent of market price
exceeding 3,499 cm ³	\$6,000 plus 52 per cent of market price

PART I
PARTICULARS OF TAX—*Continued*

<i>Class or Description of Motor Vehicle</i>	<i>Basis of Calculation of Tax</i>
(b) Privately owned or rented locally assembled Estate Car or Station Wagon:	
(i) Manual transmission:	
Engine size—	
not exceeding 999 cm ³	\$500 plus 15 per cent of market price
exceeding 999 cm ³ but not exceeding 1,499 cm ³	\$1,000 plus 15 per cent of market price
exceeding 1,499 cm ³ but not exceeding 1,799 cm ³	\$1,500 plus 19 per cent of market price
exceeding 1,799 cm ³ but not exceeding 2,499 cm ³	\$3,000 plus 19 per cent of market price
exceeding 2,499 cm ³ but not exceeding 3,499 cm ³	\$4,000 plus 19 per cent of market price
exceeding 3,499 cm ³	\$6,000 plus 52 per cent of market price
(ii) Automatic transmission:	
Engine size—	
not exceeding 999 cm ³	\$500 plus 22½ per cent of market price
exceeding 999 cm ³ but not exceeding 1,499 cm ³	\$1,000 plus 22½ per cent of market price
exceeding 1,499 cm ³ but not exceeding 1,799 cm ³	\$1,500 plus 26 per cent of market price
exceeding 1,799 cm ³ but not exceeding 2,499 cm ³	\$3,000 plus 26 per cent of market price
exceeding 2,499 cm ³ but not exceeding 3,499 cm ³	\$4,000 plus 26 per cent of market price
exceeding 3,499 cm ³	\$6,000 plus 60 per cent of market price
(c) Privately owned or rented imported fully assembled Motor Car (other than an Estate Car or Station Wagon):	Subject to Part II of this Appendix
(i) manual transmission	\$6,000 plus 45 per cent of market price
(ii) automatic transmission	\$6,000 plus 52 per cent of market price
(d) Privately owned or rented imported fully assembled Estate Car or Station Wagon:	Subject to Part II of this Appendix
(i) manual transmission	\$6,000 plus 52 per cent of market price
(ii) automatic transmission	\$6,000 plus 60 per cent of market price
(e) Taxi—locally assembled:	
(i) Manual transmission:	
Engine size—	
not exceeding 1,799 cm ³	\$500 plus 7½ per cent of market price
exceeding 1,799 cm ³	\$1,500 plus 7½ per cent of market price
(ii) Automatic transmission:	
Engine size—	
not exceeding 1,799 cm ³	\$500 plus 15 per cent of market price
exceeding 1,799 cm ³	\$1,500 plus 15 per cent of market price
(f) Taxi—imported fully assembled:	
(i) Manual transmission	\$1,500 plus 7½ per cent of market price
(ii) Automatic transmission	\$1,500 plus 15 per cent of market price
(g) Goods Vehicle	15 per cent of market price
(h) Motor Cycle (including Motor Tricycle)	15 per cent of market price

NOTE—For the purposes of this Schedule an estate car or station wagon is not a goods vehicle.”

4. The Copra Products Control Act is amended as follows:— Chap. 64:30
amended

- (a) in section 5(a) by substituting for the word "gallon" the word "litre" and for the words "ten cents", the words "three cents";
- (b) in section 5(b) by substituting for the words "one hundred pounds" the word "kilogram" and for the words "forty-two cents" the words "sixty cents."

5. The Purchase, Sweepstake and Departure Taxes Act is amended— Chap. 77:01
amended

- (a) in Part I by inserting immediately after section 18 the following new section—

<sup>"Airline
ticket tax</sup> 18A. There shall be charged on the sale of every airline ticket for travel on or after 1st January, 1983 other than on the sale of a ticket for travel within Trinidad and Tobago, a tax equal in amount to 5 per cent of the cost of the ticket.";

- (b) in section 24(2) by substituting for the words "five dollars" the words "twenty dollars"; and
- (c) in the First Schedule—
 - (i) by including in the First Column cosmetic, toilet and hair preparations of all kinds including preparations of a similar nature for babies;
 - (ii) by substituting in the Second Column for the percentages 10, 15, 20, 25, 30, 35, 40 and 45 appearing therein wherever they occur the following new percentages respectively 13, 19, 26, 33, 40, 45, 50 and 58;
 - (iii) by inserting in the Second Column 15 per cent in respect of the goods referred to in subparagraph (i).

6. The Resolution passed on 18th May, 1956 in accordance with the Excise (General Provisions) Act by which an excise duty is imposed on spirits distilled for use in the manufacture of flavouring essences at the rate of two dollars and fifty cents on every gallon of the strength of proof is amended to vary that rate to seventy cents on every litre of such strength of proof. G.N. No. 71
of 1956
amended
Chap. 78:50

7. The Spirits and Spirit Compounds Act is amended as follows:— Chap. 87:54
amended

- (a) in section 75 by substituting for the word "gallon" occurring in line 2, the word "litre" and for the words "two dollars" occurring in line six the words "fifty cents";

(b) in section 83 by substituting for the word "gallon" occurring in line 2, the word "litre" and for the words "one dollar and fifty cents" the words "thirty-five cents".

G.N. 66 of
1961
amended

8. The Excise Duty Order, 1961 is amended in paragraph 2 by substituting for the words "one dollar and eighty cents" the words "fifty cents" and by substituting for the word "gallon" wherever it occurs the word "litre".

5/1968
30/1969
36/1969
1/1972
1/1979
amended

9. The Schedule to the Excise Duty (Alcoholic Beverages) Order is repealed and replaced as follows:—

"SCHEDULE

FIRST COLUMN	SECOND COLUMN
(a) Beer, Stout and Porter	\$0.45 cents per litre of wort at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity.
(b) Rum, Rum Punch	\$3.50 per litre at proof and so in proportion for any part of a litre or for any greater or less strength.
(c) Gin	\$4.30 per litre at proof and so in proportion for any part of a litre or for any greater or less strength.
(d) Blended Whisky	\$6.00 per litre of the strength of proof and so in proportion for every greater or less strength than the strength of proof or for any greater or less quantity than a litre
(e) Cordials and Liqueurs	\$4.30 per litre at proof and so in proportion for any part of a litre or for any greater or less strength.
(f) Other potable spirits	\$4.30 per litre at proof and so in proportion for any part of a litre or for any greater or less strength".

G.N. No. 342
of 1934
amended

10. Government Notice No. 342 dated 24th December, 1934 by which an excise duty is imposed on matches at the rate of six cents for every gross of boxes is amended to vary that rate to ten cents for every gross of boxes.

Commence-
ment

11. This Order comes into operation on the 18th day of December, 1982.

Dated this 17th day of December, 1982.

K. BOSWELL INNIS
Secretary to Cabinet