

LEGAL NOTICE No. 19

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

RESOLUTION

WHEREAS it is provided by subsection (1) of section 3 of the Provisional Collection of Taxes Act, Chap. 74:01, that where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an Appropriation or a supplementary Appropriation Bill, as the case may be, the President may, for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of any tax or the variation of any existing tax and from the date of the publication of such order in the *Gazette*, the tax as imposed or varied shall be payable:

And whereas it is provided by subsection (5) of section 3 of the said Act that an Order varying an existing tax shall cease to have effect if the Order is not confirmed with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order:

And whereas the Provisional Collection of Taxes Order, 1984 was made under section 3 of the Act whereby the taxes imposed by the enactments mentioned in the said Order were varied to the extent and in the manner set out therein for the purpose of raising revenue to meet the expenditure specified in the Bill entitled "An Act to provide for the Service of Trinidad and Tobago for the year ending on the 31st day of December, 1984":

And whereas it is expedient to confirm the said Order:

Be it Resolved

That the Provisional Collection of Taxes Order, 1984, be confirmed subject to the following modifications—

1. Paragraph 3 is amended—

(a) in Part I of the First Schedule—

- (i) by substituting for the words "1-22.1" occurring under the Heading "Item" in the First Column, the words "1.22.11";

- (ii) by inserting under the heading "Chargeable Goods" and appearing against Item No. 1-73-01; 1-85-01 the word "fuel" immediately after the word "liquid";
 - (iii) by inserting under the heading "Chargeable Goods" and appearing against Item No. 1-91-02, the words "and cases and straps of precious metals", immediately after the words "precious metals";
 - (iv) by deleting the words "*BSWG—British Standard Wire Gauge . . . 10" occurring under the headings "Chargeable Goods" and "Rate of Purchase Tax per cent" and appearing against Item No. 1-68.08: 69:05;
 - (v) by replacing the words occurring under the heading "Chargeable Goods" and appearing against Item No. 1-70.05, 70.06, 70.07 with the words "Sheet glass, float or polished plate glass, anti-sun glass";
 - (vi) by replacing the words occurring under the heading "Chargeable Goods" and appearing against Item No. 1-32.09 with the words "Oil-bound paints, water-based paints, all varnishes, lacquers, enamels, zink chromatic primers, distempers";
- (b) in Part II of the First Schedule—
- (i) by substituting under the heading "Chargeable Goods" and appearing against Item No. 11-85-01; 9-01 for the words "11-721-02" the words "11-85-02" and for the words "11-721-06" the words "11-84-01; 11-85-01; 11-90-01";
 - (ii) by replacing the words occurring under the heading "Chargeable Goods" and appearing against Item No. 11-34.05, with the words "Polishes and creams for footwear, furniture or floors; metal polishes, scouring powders and similar preparations";
 - (iii) by substituting for the word "sailing" occurring under the heading "Chargeable Goods" and appearing against Item No. 11-68.08, the word "sealing";
 - (iv) by substituting for the word "iron" occurring under the heading "Chargeable Goods" and appearing against Item No. 11-73.13, the word "iron";

- (v) by inserting under the Heading, "Chargeable Goods" and appearing against Item No. 11-76.03, the word "to" immediately after the words "roof sheets BSWG 20";
- (vi) by inserting under the heading "Rate of Purchase Tax per cent" and appearing against Item No. 11-39.07: 44.28.1, the word "10";
- (vii) by deleting the words "*BSWG—British Standard Wire Gauge" occurring under the heading "Chargeable Goods" and appearing against Item No. 11-68.08, 69.05";
- (viii) by substituting for the word "flourescent" occurring under the heading "Chargeable Goods" and appearing against the Item No. 11-83.07 the word "Fluorescent".

2. Paragraph 5 is amended by replacing the heading of the Third Column in Part III, with the following—"Rate of Alcoholic Beverage Tax per litre."

3. Paragraph 7 is amended—

- (a) by substituting for the words "The Cinematograph Entertainment Act" occurring in line one, the words "The Cinematograph Entertainment Tax Act";
- (b) by inserting in the definition of "video proprietor" the word "admission" immediately after the word "membership" occurring in line five and by inserting the word "video" immediately before the word "facilities" in line six;
- (c) by inserting in the definition of "payment for rent" the word "his" immediately after the word "use" occurring in line two;
- (d) by inserting immediately after paragraph (d) the following new paragraphs—
 - "(e) by repealing and replacing section 11(1) as follows—

"Prices
to be
conspic-
uously
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 the 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 Minister to exercise the powers conferred by this subsection or to any member of the Police Service not below the rank of sergeant, 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 requirements of this Act as they apply to proprietors apply also to video proprietors and 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.”.

Confirmed by the House of Representatives this 1st day of February, 1984.

J. E. CARTER
Clerk of the House