

LEGAL NOTICE No. 48

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, 1992 was made under section 3 of the Act whereby 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, 1992":

And whereas it is expedient to confirm the said Order:

*Be it Resolved:*

That the Provisional Collection of Taxes Order, 1992, be confirmed subject to the following modifications:

1. Delete paragraph 3 and substitute the following paragraph:

<sup>amended</sup> "Chap. 11:19 3. The Gambling and Betting Act is amended—  
(a) by repealing section 36 and substituting the following section:

"Levy on  
licensed  
betting  
offices

36. (1) Subject to subsection (7), there shall be charged a levy of two hundred thousand dollars per annum in respect of a licensed betting office.

(2) The levy chargeable under subsection (1) shall be paid to the Betting Levy Board by the holder of the betting office licence appertaining to the betting office.

(3) Payment shall be made by quarterly instalments of fifty thousand dollars on or before

31st March, 30th June, 30th September and 31st December in each year.

(4) No tax charged under the former section shall be due for the period 1st January, 1992 to 17th January, 1992.

(5) In subsection (4), "the former section" means section 36 as repealed by the Provisional Collection of Taxes Order, 1992.

(6) A person who fails to pay the levy chargeable under subsection (1) is guilty of an offence and liable on summary conviction to a fine of double the amount of the levy.

(7) This section does not apply to any of the Trinidad and Tobago Turf Clubs.

(8) This section is in addition to and not in derogation of paragraph 17(2) of the First Schedule."; and

(b) in the First Schedule—

(i) by inserting at the end of paragraph 14(d) the words "including the levy payable under section 36 of the Act";

(ii) in paragraph 16(1)(b) by—

A. deleting the word "and" at the end of subclause (i);

B. deleting the full stop at the end of subclause (ii) and substituting a semicolon; and

C. adding after subclause (ii) the following subclause:

"(iii) that the applicant is in arrears in respect of the levy payable under section 36 of the Act."; and

(iii) by deleting the words "a pool" in paragraph 17(1) and (2) and substituting the word "any".

2. Amend paragraph 4 by inserting immediately above the second column listing the quantum of fees payable, the word "\$ o".

3. Delete paragraph 6 and substitute the following paragraph:

"Fourth Schedule to Chap. 48:50 amended—  
6. The Motor Vehicles and Road Traffic Act is amended in Part 1 of Appendix A to the Fourth Schedule—

(a) by deleting item 1 and substituting the following item:

<i>"1. Class or Description of Motor Vehicles</i>	<i>Motor Vehicle Tax</i>
(1) Private motor cars or rented cars, station wagons or estate vehicles:	
(a) Engine size not exceeding 999 cc ... ..	\$0.50 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc ... ..	\$1.00 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc ... ..	\$2.50 per cc
(d) Engine size exceeding 1799 cc but not exceeding 2499 cc ... ..	\$3.00 per cc
(e) Engine size exceeding 2499 cc but not exceeding 3499 cc ... ..	25 per cent of market price
(f) Engine size exceeding 3499 cc ... ..	45 per cent of market price
(g) Passenger vehicles with a market price in excess of \$200,000.00, irrespective of engine size ... ..	45 per cent of market price
(2) Taxis and Maxi-Taxis:	
(a) Engine size not exceeding 999 cc ... ..	\$0.125 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc ... ..	\$0.25 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc ... ..	\$0.625 per cc
(d) Engine size exceeding 1799 cc but not exceeding 2499 cc ... ..	\$0.75 per cc
(e) Engine size exceeding 2499 cc but not exceeding 3499 cc ... ..	6.25 per cent of market price
(f) Engine size exceeding 3499 cc ... ..	11.25 per cent of market price
(g) Taxis and maxi-taxis with a market price in excess of \$200,000.00, irrespective of engine size ... ..	11.25 per cent of market price
(3) Motor Cycles:	
(a) Engine size not exceeding 999 cc ... ..	\$0.50 per cc
(b) Engine size exceeding 999 cc ... ..	\$1.00 per cc
(4) Goods Vehicles ... ..	Nil"; and

(b) by inserting at the end the following Note—

"NOTE—For the purposes of this Part of this Schedule a station wagon or estate vehicle is not a goods vehicle."

4. Amend paragraph 8(a)(ii) by—

(a) deleting the first two lines, and substituting the following:

"by repealing subsections (3), (5) and (6) and substituting the following subsections:";

(b) inserting at the end of the last line of subsection (3)(a) the word "and"; and

(c) inserting the following subsections after subsection (3):

“ (5) Where in a year of income a person claims a deduction under paragraph (a) or (b) of subsection (3) in respect of—

(a) land and improvements used by or on behalf of the owner, a deduction shall not be allowed in the same year of income to that person under the same paragraph, for any other land and improvements used by or on behalf of the owner; or

(b) land used rent free by the occupier, a deduction shall not be allowed in the same year of income to that person, under the same paragraph for any other land and improvements used rent free by the occupier.

(6) The allowance of a deduction under subsection (3), in respect of land and improvements used either by or on behalf of the owner, or used rent free by the occupier, does not prevent or limit the allowance of a deduction in both cases in the same year of income.”

5. Amend paragraph 10 by deleting subparagraphs (m) and (n) and substituting the following subparagraphs:

“(m) by adding after the word “amount” in the last line of paragraph (l) under the heading “Mortgage, Bond, Debenture, Covenant, Bill of Sale or Warrant of Attorney to confess and enter up judgment” the following (in respect of property which is or includes a dwelling house and is used wholly or mainly for residential purposes)

“Do \$1,500 for every \$250, and also for every fractional part of \$250 of such amount (in respect of property other than property which is or includes a dwelling house and is used wholly or mainly for residential purposes) ... .. \$1.00”;

(n) by deleting the word “0.05” in the second column in relation to the heading “Policy of Sea Insurance—” and substituting the word “0.25”, and deleting all the words from “For time—” to the words “distinct interest.”

6. Amend paragraph 11—

(a) in subparagraph (b)(ii) by deleting the words “0.49c.” and “9.85c.” and substituting the words “\$1.25c.” and “\$9.85c.” respectively;

(b) by deleting the items listed in subparagraph (c) and substituting the following items:

“87.02 Public-transport type passenger motor vehicles (excluding vehicles to be operated as maxi-taxis, imported with the permission of the Minister to whom responsibility for transport is assigned\*) ... 50

NOTE: \*Upon re-registration on a change of use under the Motor Vehicles and Road Traffic Act within three years of the registration as a taxi under that Act, import surcharge becomes payable at the rate of fifty per cent.

87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Customs H.S. Tariff Heading Nos. 87:02 and 87:11), including station wagons and racing cars ... 15

87.04 Motor vehicles for the transport of goods (excluding vehicles of a gross vehicle weight exceeding 6.6 tonnes) ... 50”.

7. Amend paragraph 12 by inserting between the words “in” and “the” the words “Part B of”.

8. Amend paragraph 13 by deleting items 8A and 8B and substituting the following items:

“8A. Any of the following medicines for human use—

- (a) analgesics in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;
- (b) cough and cold preparations in the form of liquids, tablets, capsules or other solid dosage forms for oral and nasal use;
- (c) antacids and antifatulants in the form of liquids, tablets, capsules and other solid dosage forms for oral use;
- (d) laxatives in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;
- (e) anthelmintics in the form of liquids, tablets or capsules for oral use;
- (f) oral rehydration preparations in the form of salts or solutions of W.H.O./Pharmacopoeia standards.

## 8B. Diabetic—

- (a) diagnostic testing kits and devices for testing glucose in blood and urine;
- (b) insulin syringes with needles and devices of a type not exceeding 100 units (1.0 mL) capacity, for the administration of U-100 insulin.”.

## 9. Amend paragraph 14 by—

- (a) deleting the words “\$3,750” and “\$1,050” in the third column of the first and second items of the Second Schedule and substituting the words “\$3,000” and “\$825” respectively;
- (b) deleting the words “\$400” in the third column of the third item of the Second Schedule and substituting the words “\$600”;
- (c) deleting the word “\$300” in the third column of the fourth item of the Second Schedule and substituting the word “\$350”;
- (d) deleting the words “\$2,400” and “\$750” in the third column of the twenty-eighth item of the Second Schedule and substituting the words “\$3,000” and “\$825” respectively; and
- (e) deleting the words “\$1,500” and “\$450” in the third column of the twenty-ninth item of the Second Schedule and substituting the words “\$1,200” and “\$350” respectively.

Commence-  
ment of  
paragraph  
10(m) of the  
Order

10. Paragraph 10(m) of the Provisional Collection of Taxes Order as amended by paragraph 5 of this Resolution comes into operation on 18th January, 1992.

Passed in the Senate this 4th day of February, 1992.

R. CUMBERBATCH  
*Acting Clerk of the Senate*

Passed in the House of Representatives this 7th day of February, 1992.

N. COX  
*Acting Clerk of the House*