
Second Session First Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 28 of 1978

[L.S.]

AN ACT to amend the Motor Vehicles and Road Traffic
Ordinance, Ch. 16. No. 3.

[Assented to 28th July, 1978]

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

1. This Act may be cited as the Motor Vehicles and Road Traffic (Amendment) (No. 5) Act, 1978. Short title

Ordinance
amended.
Ch. 16. No. 3

2. The Motor Vehicles and Road Traffic Ordinance is amended—

- (a) by repealing and replacing subsection (5) of section 7A as follows:—

Ord. No. 35
of 1957

“ (5) The President may by Order published in the *Gazette* amend the Third Schedule.”;

G.N. No. 6
of 1975

- (b) the Third Schedule is amended by adding immediately after item (d) the following—

“A citizen of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after being abroad for more than three years shall, where he imports a motor vehicle of a class or description set out at item (c) or (d), be entitled to relief from motor vehicles tax as follows:—

- (i) where he owns the vehicle for more than three but less than five years, 50 per cent of the sum of six thousand dollars specified in item (c) or (d) as the case may be;

- (ii) where he owns the vehicle for five or more years, the sum of six thousand dollars specified in item (c) or (d) as the case may be,

save that where there is a transfer of ownership of the motor vehicle within five years of the date of its registration in Trinidad and Tobago, there shall become immediately due and payable by the transferor motor vehicles tax in an amount equal to the amount of relief granted.

A person seeking relief from motor vehicles tax shall satisfy the Board of Inland Revenue—

- (i) that he is the registered owner of the motor vehicle in respect of which he is

required to pay motor vehicles tax;

- (ii) that he acquired the motor vehicle while abroad and was the owner of that vehicle for the entire period on which his claim for relief from motor vehicles tax is based.”.

3. This Act is deemed to have come into operation Commencement on 1st June, 1978.

Passed in the House of Representatives this 7th day of July, 1978.

J. E. CARTER
Clerk of the House

Passed in the Senate this 18th day of July, 1978.

E. WILLIAMS
Acting Clerk of the Senate