

LEGAL NOTICE NO. 170

REPUBLIC OF TRINIDAD AND TOBAGO

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

ORDER

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

THE PROVISIONAL COLLECTION OF TAXES ORDER, 2003

1. This Order may be cited as the Provisional Collection of Taxes Order, 2003. Citation

2. The Schedule to the Registration of Clubs Act is repealed and the following Schedule substituted: Chap. 21:01 amended

“SCHEDULE

(Section 23)

TAXES PAYABLE ON GAMBLING TABLES AND OTHER DEVICES

1. For every Baccarat Table	...	...	...	...	\$40,000.00 per annum
2. For every Black Jack Table	...	...	...	...	\$50,000.00 per annum
3. For every Caribbean Stud Poker Table	...	...	...	...	\$75,000.00 per annum
4. For every Dice Table	...	...	...	...	\$25,000.00 per annum
5. For every regular Poker Table	...	...	...	...	\$20,000.00 per annum
6. For every Pool Table	...	...	...	...	\$2,000.00 per annum
7. For every Roulette Table	...	...	...	...	\$50,000.00 per annum
8. For every Rum 32 Table	...	...	...	...	\$75,000.00 per annum
9. For every Sip San Table	...	...	...	...	\$75,000.00 per annum
10. For every Slot Machine	...	...	...	...	\$10,000.00 per annum
11. For every other table or device not mentioned above	...	...	...	...	\$10,000.00 per annum”.

3. The Petroleum Production Levy and Subsidy Act is amended— Chap. 62:02 amended
(a) in section 3, by deleting subsection (1) and substituting the following subsection:

“(1) Nothing in this Act shall apply to the production business of any person unless—

(a) such business produces petroleum at a daily average rate in excess of three thousand five hundred barrels; and

(b) such person is beneficially entitled to receive the proceeds of the sale of the petroleum.”; and

(b) in section 9(1), by deleting the words “three per cent” and substituting the words “four per cent”.

Chap. 77:01
amended

4. Section 43(1)(b) of the Miscellaneous Taxes Act is amended by inserting after the word “Limited”, the words “, United Independent Petroleum Marketing Company Limited and any other wholesale marketing company designated by the Minister by Order to collect the tax”.

Act No. 37 of
1989
amended

5. Section 35 of the Value Added Tax Act is amended by inserting after subsection (3), the following subsection:

“(3A) For the avoidance of doubt, a return referred to in subsection (3) shall satisfy the requirements of section 31.”.

Dated this 6th day of October, 2003.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet