

LEGAL NOTICE No. 173

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
(AMENDMENT) (NO. 2) ORDER, 1993

1. This Order may be cited as the Provisional Collection of Taxes Citation
(Amendment) (No.2) Order, 1993.

2. Clause 10(b) of the Provisional Collection of Taxes Order, 1993 L.N. 169 of
(hereinafter called "the Order") is amended by deleting subsection (6) 1993 Clause
and substituting the following subsection: 10 amended

" (6) A private security firm or company may, upon payment
of a fee of twenty dollars per firearm per month or such other
fee as the President may by Order prescribe, store firearms or
ammunition at a police station for the duration of the month or
part thereof, in respect of which the fee is paid."

3. Clause 18 of the Order is amended—

Clause 18
amended

(a) by deleting paragraphs (a) to (i) inclusive with effect from
27th November, 1993; and

(b) in paragraph (k) in relation to the Seventh Schedule, by
deleting items 5, 8, 11 and 15 and substituting respectively
the following items:

- "5. Use of Fire Service equipment when
standing by for the loading, unloading
and transportation of explosives ... \$200.00
- 8. Fire prevention lectures or the
supervision of evacuation exercises ... \$125.00
- 11. Inspection and servicing of fire
extinguishers \$30.00
plus \$5.00
per
extinguisher

15. Request for fire investigation reports from insurance companies05 per cent of the insured value of the building”.

Clause 21
amended

4. Clause 21 of the Order is amended—

(a) in paragraph (b)—

- (i) by renumbering section 19A as section 19A(1) and adding after section 19A(1) as renumbered, the following subsection—

“ (2) The Tax Authority shall be the Board of Inland Revenue which, in respect of the collection and recovery of transfer tax, has all the powers that it has in relation to income tax under the Income Tax Act.”;

- (ii) by deleting subsection (1) of section 19B and substituting the following subsection:

“ (1) The transfer tax shall be paid to the Licensing Authority by the person seeking registration as the registered owner (hereinafter referred to as ‘the transferee’) at the time of the registration of the change of ownership of the motor vehicle”;

- (iii) by deleting the word “to” in section 19B(3) and substituting the word “by”;

- (iv) by deleting subsections (5) and (6) of section 19B and substituting the following subsections:

“ (5) A person shall not be considered a *bona fide* dealer in used motor vehicles unless he is engaged in the business of buying used motor vehicles for resale.

(6) Where a person purchases a used motor vehicle from a person registered under the Value Added Tax Act, he shall be exempt from the payment of the transfer tax where he produces to the Licensing Authority a tax invoice under that Act in respect of the purchase.”;

- (b) in paragraph (d) by deleting paragraph (b) of section 89A and substituting the following:

“(b) the equivalent of the licence fee which would have been payable in respect of the motor vehicle or trailer for each year during the period when the motor vehicle or trailer was registered in the name of its present owner.”;

(c) by deleting paragraph (e) and substituting the following paragraph:

“(e) by deleting items (7) to (21) inclusive of the First Schedule and substituting the following items:

(7) Driving Permits—

- | | | |
|--|-----|----------|
| (a) three year permit | ... | \$200.00 |
| (b) one year permit | ... | \$15.00 |
| (c) persons who have attained the age of sixty-five years may renew their driving permits without charge | | |

(8) Motor omnibus conductor's licence \$5.00

(9) Registration of motor vehicle or trailer \$50.00

(10) Re-classification of registration of vehicle \$50.00

(11) Certified extract of entry in Register of motor vehicles other than on registration ... \$20.00

(12) Any duplicate or copy of a licence or permit authorize or required to be issued ... \$40.00

(13) Examination of driver under section 53 \$100.00

(14) Certificate of competency under section 53 \$20.00

(15) Annual inspection—

- | | | |
|-------------------------------------|-----|----------|
| (a) of a trailer | ... | \$150.00 |
| (b) of a motor vehicle (commercial) | ... | \$150.00 |

(16) Dealer's licence \$1,200.00

(17)	Provisional permit	...	\$20.00
(18)	Amendment to Register (other than a transfer of registration of the change of possession of a motor vehicle)	... ..	\$20.00
(19)	Study guide booklet (including Highway Code)		\$15.00
(20)	Permit to convey persons other than persons employed to load or unload goods, merchandise or other loads on goods vehicles, agri- cultural trailers or trailers for a period not exceeding six months	... ..	\$50.00 per month or part thereof
(21)	Application for a taxi (other than a maxi-taxi)	...	\$40.00
(22)	Taxi driver's licence/badge (renewable every three years)	... ..	\$20.00
(23)	Duplicate licence/badge for taxi drivers under item (25)		\$20.00
(24)	Certified extract of motor vehicle Inspector's report	...	\$20.00.';

(d) in paragraph (f), by deleting lines one and two and substituting the following words:

“in the Fourth Schedule—

(i) in item (b) of Appendix A, by deleting the words ‘market price’ and substituting the words ‘showroom price’;

(ii) in Part I of Appendix A, by deleting item 1 and substituting the following item.”;

(e) by deleting paragraph (g) and substituting the following paragraph:

“(g) by inserting after the Fourth Schedule the following Schedule:

“FIFTH SCHEDULE

(Section 19A)

PARTICULARS OF MOTOR VEHICLES TRANSFER TAX

(a) Used motor vehicles (other than motor cycles) over ten years old	...	\$100.00
(b) Used motor vehicles (other than motor cycles) over seven years but not more than ten years old	... ..	\$900.00
(c) Used motor vehicles (other than motor cycles) over five years but not more than seven years old	... ..	\$2,000.00
(d) Used motor vehicles (other than motor cycles) over two years but not more than five years old	... ..	\$3,000.00
(e) Used motor vehicles (other than motor cycles) two years old and under	... ..	\$4,000.00
(f) Used motor cycles not exceeding 250 cc	... ..	\$100.00
(g) Used motor cycles exceeding 250 cc	... ..	\$200.00.”.

5. Clause 24 is amended—

Clause 24
amended

(a) in paragraph (a)—

(i) in section 5A(1), by deleting the word “There” and substituting the words “For each year of income, there”;

(ii) in section 5A(2)—

(A) by deleting the word “and” at the end of paragraph (a);

(B) by deleting the words “income.” at the end of paragraph (b) and substituting the words “income; and”; and

(C) by inserting after paragraph (b) the following paragraph—

“(c) the gross sales or receipts of a person whose gross sales or receipts in the preceding year of income did not exceed the sum of one hundred and twenty thousand dollars, unless there are reasonable grounds to believe that the gross sales or receipts in the particular year of income will exceed that sum.”;

(iii) by inserting after subsection (6) the following subsection:

“(7) The business levy shall be under the care and management of the Board and the provisions referred

to in the Table apply in relation to the business levy as they apply in relation to income tax, but subject to any necessary modifications and adaptations:

TABLE

**INCOME TAX PROVISIONS APPLIED TO
THE BUSINESS LEVY**

Section 2 (Interpretation)
 Sections 3 and 4 (Administration)
 Sections 59 to 65 (Trustees, Agents, etc.)
 Section 66 (Deceased persons)
 Sections 76 and 77 (Returns)
 Sections 79 to 82 (Payment of tax by instalments)
 Sections 83 and 84 (Assessments)
 Section 85 (Assessment lists, etc.)
 Section 86 (Notices of Assessment)
 Section 87 (Appeals)
 Sections 88 and 89 (Errors in assessments and additional assessments)
 Section 90(1) and (3) (Repayment of tax)
 Section 92 (Refunds)
 Section 93 (Relief from double taxation)
 Section 94 (Certain income deemed to be income for the purposes of the Income Tax Act)
 Section 103 (Interest for non-payment of tax)
 Sections 104 to 108 (Collection)
 Sections 109 to 112 (Recovery)
 Sections 113 and 114 (Notices)
 Section 115 (Imprisonment of defaulters)
 Sections 116 to 124 (General Provisions)
 Section 125 (Regulations)
 Sections 130 to 132 (Miscellaneous powers of Board)
 The Sixth Schedule.”;

(b) in paragraph (c)—

- (i) by deleting the words “net income” in section 10A(1) and substituting the words “chargeable income”;
- (ii) by inserting after subsection (3) of section 10 the following subsection:

“ (3A) A person may not be allowed an allowance under this section in respect of emolument income within the meaning of section 100, except in respect of expenses incurred under subsection (4)(g).”;

(c) by inserting after paragraph (d) the following paragraph:

“(da) in subsection (1)(a) of section 48E, by deleting the words ‘purchases units in the Unit Trust’ and substituting the words ‘with effect from 1st January, 1994 purchases units in the First Unit Scheme of the Unit Trust’ ”;

(d) in paragraph (e) by deleting the word “finance” in the definition of “Minister” in section 48J(2) and substituting the word “housing”.

6. Clause 25 is amended—

Clause 25
amended

(a) in paragraph (a)(i), by deleting the references to paragraphs “(s)”, “(t)” and “(u)” and substituting references to paragraphs “(r)”, “(s)” and “(t)” respectively;

(b) in paragraph (a)(ii), by deleting the words “subsection (1)(u)” and substituting the words “subsection (1)(t)”;

(c) in paragraph (b) by deleting subparagraph (i) and substituting the following subparagraph:

“(i) by deleting subsection (1) and substituting the following subsection:

“ (1) In computing for the purposes of corporation tax the profits of a company for a year of income, there shall be allowed promotional expenses wholly and exclusively incurred in order to create or promote the expansion of foreign markets for the export of goods and agricultural produce manufactured or produced in Trinidad and Tobago, and shipped in commercial quantities equivalent to one hundred and fifty per cent of the amount actually expended.”.

Clause 27
amended

7. Clause 27 of the Order is amended—

(a) in Part IX of paragraph (b) in relation to the tax on financial services—

(i) by deleting the word “TRANSACTIONS” occurring in the heading;

(ii) by inserting after subsection (3) of section 39 the following subsection:

Act No. 18
of 1993

“ (4) For the purposes of this section and section 40, ‘financial institution’ means a financial institution licensed under the Financial Institutions Act, 1993.”;

(iii) by deleting subsection (1) of section 40 and substituting the following subsection:

“ (1) The financial institution shall pay the tax collected by it to the Board at the end of each quarter ending on 31st March, 30th June, 30th September, and 31st December of each year.”;

(b) in Part X of paragraph (b) in relation to the road improvement tax, by deleting paragraph (a) of section 43(1) and substituting the following paragraph:

“(a) be charged on the retail price of motor vehicle fuels, excluding value added tax, at the following rates:

- | | | | | |
|---|-----|-----|-----|--------------------------|
| (i) Auto diesel (other than for National Fisheries) | ... | ... | ... | 5 cents per litre |
| (ii) Premium gasolene | ... | ... | ... | 10 cents per litre |
| (iii) Regular gasolene | ... | ... | ... | 9 cents per litre; and”; |

(c) in paragraph (e) in relation to the Ninth Schedule—

(i) by deleting the word “Section” appearing immediately after the heading “Ninth Schedule” and substituting the words “(Section 39(1))”;

(ii) under the heading “Bills, Bonds, Guarantees and Indemnities” by deleting the item “Bills discontinued” and substituting the item “Bills discounted”;

(iii) under the head “Bills for Collection” by deleting the item “Partial Payments/Payment by Installment” and substituting the item “Partial Payments/Payment by Instalment”;

(iv) under the heading “Local Mastercard” by deleting the item “Minimum monthly repayment”;

- (v) by deleting the names of the heading "Local Mastercard" and "VISA" by combining the items comprising those headings under the single heading "Credit Cards".

8. Clause 28 of the Order is amended—

Clause 28
amended

- (a) in paragraph (a) by inserting in the definition of "export sales" in section 56C the words "on or after 1st January, 1993" after the words "Trinidad and Tobago";
- (b) in paragraph (b), by inserting in section 56D(1) after the word "Where" the words "on or after 1st January, 1993".

9. Clause 37 of the Order is deleted and substituted by the following clause:

Clause 37
amended

"Act No. 37
of 1989
amended

37. The Value Added Tax Act is amended—

- (a) in section 18(1), by deleting the semicolon appearing after the word 'tax' and adding the words 'and road improvement tax on motor vehicle fuel';
- (b) in Schedule 1 by inserting after item 11 the following item:

'(12). Services performed by a financial institution licensed under the Financial Institutions Act in respect of which financial services tax is payable.' "

Act No. 18
of 1993

10. The Order is amended by inserting after clause 37 the following clauses:

Clause 37A
amended

"Act No. 6
of 1992
amended

37A. The Maxi-Taxi Act is amended in section 13(1) by renumbering paragraphs (f) and (g) as paragraphs (g) and (h) and by inserting after paragraph (e) the following paragraph:

'(f) prescribing fees required to be paid under this Act;'

Legal Notice
No. 109
of 1992
amended

37B. The Maxi-Taxi Regulations, 1992 are amended—

- (a) in regulation 5, by inserting after the words 'accompanied by' the words 'a fee of one hundred dollars and by';
- (b) in regulation 9(1), by inserting before the words 'with the prior approval' the words 'upon payment of a fee of one hundred dollars and'.

Clause 38
amended

11. Clause 38(2) of the Order is amended by deleting the words "21(f)" and substituting the words "21(d), (e) and (f)".

Commence-
ment

12. (1) Subject to this clause and unless the contrary intention appears, this Order comes into effect on 10th December, 1993.

(2) Paragraphs (a) and (e) of clause 4 are deemed to have come into effect on 30th November, 1993.

(3) Clause 11 is deemed to have come into effect on 1st December, 1993.

Made this 10th day of December, 1993.

C. SOOKRAM
Secretary to Cabinet