

LEGAL NOTICE NO. 2

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, 1996

1. This Order may be cited as the Provisional Collection of Taxes Citation  
Order, 1996.

2. (1) The Gambling and Betting Act, in this section called Chap. 11:19  
“the Act”, is amended— amended

- (a) in section 2, by repealing the term “pin ball machine licence” and its corresponding definition; and
- (b) by repealing sections 14 and 15.

(2) The First Schedule to the Act is amended—

- (a) in the heading immediately preceding paragraph 1, by deleting the words “, PERMITS TO OPERATE A PIN BALL MACHINE UNDER SECTION 14, PIN BALL MACHINE LICENCES”;
- (b) in paragraph 1, by deleting the words “, a permit to operate a pin ball machine under section 14, a betting office licence or pin ball machine licence” and substituting therefore the words “of the Act, or a betting office licence”;
- (c) in paragraph 3, by deleting the words “, or a permit to operate a pin ball machine under section 14 or pin ball machine licence then awaiting consideration”;
- (d) in paragraph 8, by deleting the words “or a pin ball machine licence, or a permit to operate a pin ball machine under section 14 of the Act”;
- (e) in the heading immediately preceding paragraph 14, by deleting the words “AND A PERMIT TO OPERATE A PIN BALL MACHINE UNDER SECTION 14 OF THE ACT”;
- (f) in paragraph 14, by deleting the words “or a permit to operate a pin ball machine under section 14 of the Act”;
- (g) in paragraph 15, by deleting the words “or a permit to operate a pin ball machine under section 14 of the Act”;

- (h) in the heading immediately preceding paragraph 16, by deleting the words “OR PIN BALL MACHINE LICENCE”;
- (i) in paragraph 16(1), by—
- (i) deleting the words “, or a pin ball machine licence”; and
  - (ii) deleting the words “, or for keeping a pin ball machine” occurring in sub-subparagraph (b)(i);
- (j) in paragraph 17, by deleting—
- (i) the semicolon in subparagraph (1)(b) and substituting a full stop;
  - (ii) subparagraph (1)(c) and (d);
  - (iii) the semicolon in subparagraph (2)(c) and substituting a full stop; and
  - (iv) subparagraph (2)(d) and (e);
- (k) in paragraph 18, by deleting the words “, or a permit to operate a pin ball machine under section 14” and the words “or a pin ball machine licence”.

Chap. 20:10  
amended

3. (1) The Cinematograph and Video Entertainment Act is amended—

- (a) in section 1, by deleting the words “and Video Entertainment”;
- (b) in section 2, by deleting the following terms and their corresponding definitions:
- “video entertainment”
  - “video proprietor”
  - “video and electronic games machines”
  - “video and electronic games operator”;
- (c) by repealing sections 3A, 4A, 5A, 7A, 7B, 7C, 7D, 7E, 9A, 21A and 25.

(2) The Cinematograph and Video Entertainment Regulations are amended—

- (a) in regulation (1), by deleting the words “and Video Entertainment”; and
- (b) by revoking regulation 48 and the Second Schedule.

Chap. 21:01  
amended

4. The Schedule to the Registration of Clubs Regulations is amended in item (a) by deleting the words “300.00” and substituting the words “1,500.00”.

Chap. 21:02  
repealed

5. The Licensing of Pool-Rooms Act is repealed.

## 6. The Motor Vehicles and Road Traffic Act is amended—

Chap. 48:50  
amended

(a) by inserting after section 17, the following section:

“Restriction on registration of motor vehicles 17A. Where a motor vehicle is assembled in Trinidad and Tobago and the customs duty payable on such a vehicle as assembled has not been paid, the Licensing Authority shall not register the vehicle for use, unless the fee specified in the First Schedule in relation to such a vehicle is paid.”;

(b) by inserting after section 19F the following section:

“Outstanding licence fees 19G. The Licensing Authority shall not transfer the registration of a motor vehicle to a new owner unless all outstanding licence fees are paid by the registered owner.”;

(c) by inserting after section 61 the following section:

“Charge for expired driving permit 61A. (1) Subject to subsection (2) an applicant for the issue of a new driving permit who is the holder of—

(a) a permit which has expired for a period of not less than six months shall, in addition to the fee payable for its renewal, pay to the Licensing Authority the sum of three hundred dollars; and

(b) a permit which has expired for a period of more than three years is required to pass a driving test in accordance with section 47,

prior to the issue of a new permit.

(2) Subsection (1) does not apply to an applicant who was absent from Trinidad and Tobago for the duration of the expiration of the permit.”;

(d) in the First Schedule, under the heading “Fees and Duties”, by adding the following:

“25. Registration of locally assembled motor vehicles using foreign parts—

(a) motor vehicle with engine size not exceeding 1599 cc ... .. \$20,000.00

(b) motor vehicle with engine size exceeding 1599 cc ... .. \$30,000.00.”;

- X
- (e) in Part I of Appendix A of the Fourth Schedule—
    - (i) by deleting items (a) and (b);
    - (ii) in item (c), by deleting the word “1499” and substituting the word “1599”;
    - (iii) by renumbering items (c) to (h) as (a) to (f) respectively;
  - (f) in Part II of Appendix A of the Fourth Schedule by deleting item 2 under the heading “RELIEF FOR CITIZENS RETURNING FROM ABROAD”.

Chap. 75:01  
amended

7. The Income tax Act is amended—

- (a) in section 5A—
  - (i) in subsection (1), by deleting the words “0.5 per cent” and substituting the words “0.4 per cent”;
  - (ii) in subsection (2)(c), by deleting the words “one hundred and twenty thousand dollars” and substituting the words “one hundred and fifty thousand dollars”;
- (b) in section 8(1), by deleting paragraph (v) and substituting the following paragraphs:
  - “*(v)* the amount or value of the dividends or other distributions paid to a resident individual—
    - (i) by a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993, where the profits of the trust are exempt from corporation tax;
    - (ii) under the First and Second Unit Schemes of the Trinidad and Tobago Unit Trust Corporation established by the Unit Trust Corporation of Trinidad and Tobago Act;
  - (w)* the amount or value of distributions, other than preference dividends, paid by a resident company to a resident individual.”;
- (c) in section 10, by deleting the words “twenty-four thousand dollars” wherever they occur and substituting the words “twenty thousand dollars”;
- (d) in section 34A—
  - (i) in the marginal note, by deleting the words “and dividends”;
  - (ii) in subsection (1), by deleting—
    - (A) the semicolon in paragraph (b) and substituting a comma;
    - (B) paragraphs (c) and (d); and
    - (C) the words “, dividend or other distribution” wherever they occur;

Act No. 18 of  
1993

Chap. 83:03

- (iii) in subsections (2) and (2A), by deleting the words “, dividend or other distribution” wherever they occur;
  - (iv) by repealing subsection (5A);
  - (v) in subsection (6), by deleting the words “, dividend or other distribution” wherever they occur;
- (e) in section 48E—
- (i) in the marginal note, by deleting the words “units or”;
  - (ii) by deleting subsection (1) and substituting the following subsection:

“ (1) Subject to this section, where an individual to whom section 48B applies purchases shares in a society registered under the Co-operative Societies Act and such purchase results in a net increase for the year of income in the total nominal value of shares held by him in that and any similar society, that individual is entitled in the year of income to a tax credit of an amount equal to twenty-five per cent of the net increase but the amount of the tax credit shall not exceed six hundred and twenty-five dollars.”;
  - (iii) in subsection (2), by deleting the words “under subsection (1)(b)” and substituting the words “under this section”;
- (f) by repealing section 48F;
- (g) in section 48H, by repealing subsections (1) and (2) and substituting the following subsections:
- “ (1) An individual to whom section 48B applies whose chargeable income for a year of income does not exceed twenty thousand dollars is entitled in that year of income to a tax credit of an amount equal to fifteen per cent of every dollar of chargeable income exceeding twelve thousand dollars.
  - (2) An individual to whom section 48B applies whose chargeable income for a year of income exceeds twenty thousand dollars, but does not exceed thirty thousand dollars is entitled in that year of income to a tax credit of twelve hundred dollars less twelve per cent of the chargeable income in excess of twenty thousand dollars.”;
- (h) by repealing section 48J;

- (i) in section 55A—
  - (i) by deleting subsection (1);
  - (ii) by inserting after subsection (2) the following subsection:
    - “ (2A) Subsection (2) applies to an unlisted resident company with effect from 1st January, 1996.”;
  - (iii) by deleting subsection (3) and substituting the following subsection:
    - “ (3) A resident company shall, at the time when a preference dividend is paid to a resident individual, deduct therefrom a tax at the rate of fifteen per cent of the amount of the preference dividend actually paid and the tax so deducted shall on or before the fifteenth day of the month following that in which the tax was deducted, be remitted to the Board on account of the liability of the individual to the tax.”;
  - (iv) in subsection (5), by deleting the words “and section 56”;
- (j) by repealing sections 56 and 57;
- (k) in Part I of the Third Schedule, by deleting the words “33 cents” and “38 cents” and substituting the words “30 cents” and “35 cents”, respectively;
- (l) by repealing the Fourth Schedule.

Chap. 75:02  
amended

8. The Corporation Tax Act is amended—

- (a) in section 3A(1), by deleting the words “0.5 per cent” and substituting the words “0.4 per cent”;
- (b) in section 3A(2)—
  - (i) in paragraph (d), by deleting the word “and”;
  - (ii) in paragraph (e), by deleting the full stop and substituting a semicolon; and
  - (iii) by inserting after paragraph (e), the following paragraph:
    - “(f) the gross sales or receipts of a company whose gross sales or receipts in the preceding year of income do not exceed the sum of one hundred and fifty thousand

dollars, unless there are reasonable grounds to believe that the gross sales or receipts of the company in the particular year will exceed that sum.”;

(c) by inserting after section 3A the following section:

“Tax on  
interest  
payable to  
Unit Trust  
and mutual  
funds

3B. (1) Subject to this section—

(a) there shall be charged upon the interest, other than interest that is exempt from tax, payable to a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, 1993 (hereinafter referred to as “the trust”);

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(b) there shall, notwithstanding section 35 of the Unit Trust Corporation of Trinidad and Tobago Act, be charged upon the interest payable to the Trinidad and Tobago Unit Trust Corporation, in respect of—

(i) loans secured by bonds or other similar investment instruments;  
or

(ii) all classes of savings or other accounts with banks, financial institutions or with any person carrying on a trade or business who, in the ordinary course of operations, receives or retains money in such circumstances that interest becomes payable,

where such interest accrues or is paid or credited to the trust or the Trinidad and Tobago Unit Trust Corporation in a year of income, a tax at the rate of fifteen per cent on the interest accrued, paid or credited and such interest shall be deemed not to be the profits of the trust or the Trinidad and Tobago Unit Trust Corporation.

(2) Every bank, financial institution or other person referred to in subsection (1) shall, at the time when the interest accrues or is paid or credited, deduct from the interest an amount

equal to fifteen per cent of that interest, and shall, on or before the fifteenth day of the month following that in which the amount was deducted, remit the amount deducted to the Board on account of the liability of the trust or the Trinidad and Tobago Unit Trust Corporation to tax.

(3) Any person referred to in subsection (2) who fails to deduct or remit the amount to the Board within the time required by that subsection commits an offence and, in addition to any other penalty provided for in this Act, is liable to pay together with the amount, interest at the rate of fifteen per cent per annum of such amount.

(4) Where the interest has been accruing to the trust or the Trinidad and Tobago Unit Trust Corporation prior to 11th January, 1996, and that interest is paid or credited to the trust or the Trinidad and Tobago Unit Trust Corporation after that date, the interest is subject to the provisions of this section.”;

- (d) in the Table in section 19, by deleting the words “section 48J (Tax credit on T.T.M.F. bonds)”;
- (e) in the First Schedule, by deleting the words “thirty-eight per cent” in both places where they occur and substituting in each place the words “thirty-five per cent”.

Chap. 77:01  
amended

9. The Miscellaneous Taxes Act is amended—

- (a) in the heading immediately preceding section 34, by deleting the words “ALCOHOLIC AND OTHER BEVERAGES TAX AND”;
- (b) in section 34—
  - (i) by deleting the marginal note and substituting the following: “Tobacco tax”;
  - (ii) by repealing subsection (1);
  - (iii) in subsection (3), by deleting the words “The taxes referred to in subsections (1) and (2) are” and substituting the words “The tax referred to in subsection (2) is”;
- (c) by repealing Part VIII;
- (d) by repealing Part XII and substituting the following Part:

## "PART XII

## SPECIAL TAX

Special tax

53. (1) A returning national who has resided abroad continuously for at least five years immediately prior to his return shall pay a special tax of ten per cent on that portion of the c.i.f. value of his household effects which does not exceed twenty-five thousand dollars where—

- (a) the household effects accompany the returning national or are brought into Trinidad and Tobago within two months before or after his return, or within such further period as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") shall in the circumstances deem reasonable;
- (b) the household effects are admitted as such by the Comptroller; and
- (c) the household effects are for the personal use of the returning national and not for sale or exchange and are declared to have been owned by him for not less than one year.

Chap. 78:01

(2) The special tax shall be collected by the Comptroller when the household effects are entered, within the meaning of the Customs Act, and shall be paid into the Consolidated Fund.

(3) The Comptroller may do all such acts as he may deem necessary or expedient for collecting, receiving and

accounting for the special tax in like manner as he is authorised to do in relation to duty under the Customs Act.”;

(e) by deleting Part I of the Sixth Schedule.

Chap. 78:01  
amended

10. The Customs Act is amended—

(a) in section 45—

(i) by deleting paragraph (h) of subsection (2) and substituting the following paragraph:

“(h) a returning national of Trinidad and Tobago who—

(i) has resided abroad for a continuous period of not less than five years and has owned the vehicle for not less than three months immediately preceding the date of the application for permission to import, save that such returning national may not sell or transfer the vehicle within a period of two years after its importation;

(ii) intends to reside in Trinidad and Tobago permanently; and

(iii) requires the vehicle for his personal use”;

(ii) by repealing subsections (5), (6), (7), (8), (9), (10) and (11);

(b) by repealing section 45A; and

(c) in the First Schedule, by—

(i) suspending for a period of one year ending 31st December, 1996 the Common External Tariff in relation to the goods falling under the tariff heading numbers and descriptions set out in subparagraphs (ii) and (iii);

(ii) reducing the rates of duty to “free” on goods falling under the following tariff heading numbers and descriptions:

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
0406.00	... .. Cheese and curd
1602.501	... .. Canned corned beef

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
0910.50	... Curry
0405.002	... Butter, fresh
Ex 19.02	... Macaroni
2008.003	... Peanut butter
2501.001	... Table salt in retail packages of not more than 2.5 kg
0405.003	... Butter, salted
1604.131	... Sardines
4818.10	... Toilet paper
2102.10	... Active yeast
2102.30	... Prepared baking powders
0402.10	... In powder, granules or other solid forms of fat content by weight, not exceeding 1.5%
0402.20	... In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%
11.01	... Wheat or muslin flour
1101.009	... Other; and

(iii) substituting for the rate of duty specified in relation to each of the goods described in the First Column hereunder, the rate of duty specified in the Second Column:

FIRST COLUMN		SECOND COLUMN
Heading No.	Description of Goods	Rate of Duty
22.03	Beer made from malt:	
2203.001	Beer ... ..	\$5.00 per litre
2203.002	Stout ... ..	\$5.00 per litre
2203.009	Other ... ..	\$5.00 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	
2204.10	Sparkling Wine ... ..	\$40.00 per litre
2204.202	Other Wine ... ..	\$35.00 per litre
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances ... ..	\$30.00 per litre
2206.00	Other fermented beverages (for example cider, perry, mead) ... ..	\$20.00 per litre
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages ... ..	\$35.00 per litre
2208.201	Brandy, in bottles of a strength not exceeding 46% vol. ... ..	\$35.00 per litre
2208.209	Other ... ..	\$35.00 per litre
2208.30	Whiskies ... ..	
2208.301	In bottles of a strength not exceeding 46% vol. ...	\$35.00 per litre
2208.309	Other ... ..	\$35.00 per litre
2208.40	Rum and Tafia: ... ..	
2208.401	In bottles of a strength not exceeding 46% vol. ...	\$35.00 per litre
2208.409	Other ... ..	\$35.00 per litre
2208.50	Gin and geneva: ... ..	
2208.501	In bottles of a strength not exceeding 46% vol. ...	\$35.00 per litre
2208.509	Other ... ..	\$35.00 per litre
2208.90	Other: ... ..	\$35.00 per litre
2208.901	Vodka ... ..	\$40.00 per litre
2208.902	Cordials and liqueurs ... ..	\$40.00 per litre
8703.219	Of a cylinder capacity not exceeding 1000 cc ...	20%
8703.229	Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc ... ..	20%
<i>Ex</i> 8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1599 cc ... ..	20%

11. The Unit Trust Corporation Act is amended by repealing section 36(a). Chap. 83:03  
amended

12. The Moneylenders Act is amended in section 3(1) by deleting the words "one hundred dollars" and substituting the words "five hundred dollars". Chap. 84:04  
amended

13. The Pawnbrokers Act is amended in section 32(1) by deleting the words "two thousand dollars" and substituting the words "two thousand five hundred dollars". Chap. 84:05  
amended

14. The Liquor Licences Act is amended by deleting the Second Schedule and substituting as follows: Chap. 84:10  
amended

"SECOND SCHEDULE

Spirit Retailer's Licence	For Port-of-Spain and within 800 m thereof	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Retailer's Licence	For San Fernando and within 800 m thereof	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Retailer's Licence	For any other town and within 800 m thereof (except that portion of Morvant which lies within 800 m of Port-of-Spain)	\$3,375 a year or, if permitted under section 15, \$900 per quarter
Spirit Retailer's Licence	Elsewhere	\$1,800 a year or, if permitted under section 15, \$525 per quarter
Wine Retailer's Licence	For Port-of-Spain	\$1,125 a year
Wine Retailer's Licence	For San Fernando	\$1,125 a year
Wine Retailer's Licence	Elsewhere	\$337.50 a year
Hotel Spirit Licence	Hotels with up to 15 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with 16 to 49 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with 50 to 150 bedrooms	\$2,250 a year
Hotel Spirit Licence	Hotels with more than 150 bedrooms	\$2,700 a year
Special Hotel Licence	Hotels with up to 15 bedrooms	\$4,500 a year
Special Hotel Licence	Hotels with 16 to 49 bedrooms	\$5,625 a year

## SECOND SCHEDULE—Continued

Special Hotel Licence	Hotels with 50 to 150 bedrooms	\$6,750 a year
Special Hotel Licence	Hotels with more than 150 bedrooms	\$9,000 a year
Restaurant Licence	For Port-of-Spain	\$3,375 a year
Restaurant Licence	For San Fernando	\$3,375 a year
Restaurant Licence	Elsewhere	\$2,250 a year
Special Restaurant Licence	For Port-of-Spain and within 800 m thereof	\$4,500 a year
Special Restaurant Licence	For San Fernando and within 800 m thereof	\$4,500 a year
Special Restaurant Licence	Elsewhere	\$3,375 a year
Night Bar Licence	For Port-of-Spain and within 800 m thereof	\$6,750 a year
Night Bar Licence	For San Fernando and within 800 m thereof	\$5,625 a year
Night Bar Licence	Elsewhere	\$4,500 a year
Transfer fee under section 31		\$34.50
Transfer fee under section 32		\$45.00
Occasional Licence under section 40 or under section 44		\$450.00
Spirit Grocer's Licence	For Port-of-Spain	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Grocer's Licence	For San Fernando	\$4,500 a year or, if permitted under section 15, \$1,237.50 per quarter
Spirit Grocer's Licence	Elsewhere	\$1,800 a year or, if permitted under section 15, \$525 per quarter
Spirit Dealer's Licence		\$2,700 a year
Wine Merchant's Licence		\$675 a year."

15. The Value Added Tax Act is amended—

Act No. 37 of  
1989 amended

(a) in section 21—

- (i) in subsection (1), by deleting the words “one hundred thousand dollars” in each place where they occur and substituting the words “one hundred and fifty thousand dollars”;
- (ii) in subsection (2), by deleting the words “ten thousand dollars” and substituting the words “twelve thousand five hundred dollars”;

(b) in section 22, by deleting the words “one hundred thousand dollars” in both places where they occur and substituting the words “one hundred and fifty thousand dollars”;

(c) by repealing section 44A;

(d) in Schedule 2 by inserting after item 1(1)(g) the following:

- “(h) cheddar cheese;
- (i) corned beef;
- (j) curry;
- (k) fresh butter;
- (l) peanut butter;
- (m) salt;
- (n) salted butter;
- (o) tinned sardines;
- (p) smoked herring;
- (q) toilet paper;
- (r) yeast;
- (s) baking powder;
- (t) macaroni;”.

16. (1) Subject to subparagraph (2), this Order is deemed to have Commencement come into effect on 1st January, 1996.

(2) Paragraphs 2, 3, 5, 6, 8(c), 9, 10 and 15(d) come into effect on 11th January, 1996.

Dated this 10th day of January, 1996.

A. LEUNG WOO-GABRIEL  
*Acting Secretary to Cabinet*