

Fifth Session Third Parliament Trinidad and Tobago
25 Elizabeth II



TRINIDAD AND TOBAGO
Act No. 33 of 1976

[L.S.]

AN ACT to impose a levy on exported sugar.

[Assented to 18th June, 1976]

BE IT ENACTED by the Queen's Most Excellent Majesty, ^{Enactment}
by and with the advice and consent of the Senate and
House of Representatives of Trinidad and Tobago, and
by the authority of the same, as follows :—

1. This Act may be cited as the Exported Sugar Levy ^{Short title}
Act, 1976.

Interpretation

2. In this Act—

“exported sugar levy” or “levy” means the levy imposed by this Act on exported sugar.

“financial year” means the period of twelve months beginning on the first day of January, 1975.

“Minister” means the member of the Cabinet to whom responsibility for Finance is assigned.

Charges and rates of exported sugar levy

3. (1) Subject to this Act, there shall be charged, levied and collected on the proceeds from the sale of all sugar exported by way of trade or business by a person an exported sugar levy for the financial year 1975, at the rate or rates hereinafter specified.

(2) The levy for the financial year shall be at the following rates:—

<i>Price per ton f.o.b.</i>	<i>Percentage payable of the excess</i>
Where the price—	
does not exceed \$480	Nil
exceeds \$480 but does not exceed \$576	15 per cent
exceeds \$576 but does not exceed \$720	30 per cent
exceeds \$720 but does not exceed \$960	50 per cent
exceeds \$960 but does not exceed \$1,200	70 per cent
exceeds \$1,200	80 per cent.

Ascertainment or proceeds charged

4. The proceeds that are chargeable to the levy by section 3 are the full amount of the purchase price received as respects each ton of sugar without first making any deduction for any expenses incurred or for any other charges on income.

Due date, interest and administration

5. (1) Subject to this Act, the levy is payable upon exportation of any sugar by a person and is payable by that person.

(2) The Minister may, if he thinks fit, permit any person by whom the levy is payable to make quarterly, half-yearly or yearly returns in respect of the financial year of the amount of his exports of sugar and of the levy payable and may permit such person to account for and pay over the levy at such time.

(3) If all or any part of the levy is not paid within seven days of its becoming payable whether on exportation or otherwise, it shall carry interest at the rate of fifteen per cent per annum from that date to the date of payment.

6. (1) Every person who exports sugar by way of trade or business shall keep full and true accounts entered up to date of all exports of sugar made by him, containing such particulars in such form as the Minister may approve. Accounting for, and returns of levy

(2) Every person referred to in subsection (1) shall furnish to the Minister on the form approved by the Minister a return in respect of all exports of sugar made by him either in respect of each month or in respect of such period as the Minister may allow.

7. All monies collected pursuant to this Act shall be paid into the general revenue. Levy to be paid into general revenue

8. A person who contravenes or fails to comply with any of the provisions of this Act or of any regulations made thereunder is guilty of an offence and liable on summary conviction to a fine of two thousand, five hundred dollars and in the case of a continuing offence to a further fine of fifty dollars for every day on which any default continues after conviction therefor. General penalty

9. The Governor-General may make regulations generally for giving effect to this Act, and in particular— Regulations

- (a) for prescribing the accounts; books and forms to be used;
- (b) for prescribing anything by this act that is required to be prescribed.

10. Notwithstanding any rule of law to the contrary all acts and things done or omitted to be done before the commencement of this Act by any person with respect to the imposition, collection and recovery of the levy which would have been lawful if this Act had then been in force shall be deemed to have been lawfully done or omitted and no action, suit or other proceeding whatsoever whether now pending or not, shall lie or be maintained, pursued or continued in respect of such acts or things. Validation

Commencement

11. This Act shall be deemed to have come into operation on the 1st day of January, 1975.

Passed in the House of Representatives this 11th day of June, 1976.

J. E. CARTER
Clerk of the House

Passed in the Senate this 15th day of June, 1976.

R. L. GRIFFITH
Clerk of the Senate