

LEGAL NOTICE NO. 5

REPUBLIC OF TRINIDAD AND TOBAGO

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

ORDER

MADE BY THE PRESIDENT UNDER SECTIONS 3 AND 7 OF THE  
PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES (AMENDMENT)  
ORDER, 1990

1. This Order may be cited as the Provisional Collection of Taxes Citation  
(Amendment) Order, 1990.

2. The Provisional Collection of Taxes Order, 1989, is amended—

Legal Notice  
No. 212  
of 1989  
amended

(a) in paragraph 6—

(i) by substituting for subparagraph (c) the following—

“(c) in section 31(1) by substituting for para-  
graph (b) the following—

“(b) has made a contribution under such  
written laws or to such approved  
fund or scheme as is mentioned in  
section 27(1)(c) or to an approved  
pension fund plan or has paid  
premiums under an approved deferred  
annuity plan, shall be allowed a  
deduction of the contributions made  
or premiums paid or both to an  
aggregate amount not exceeding one-  
sixth part of the chargeable income  
of such person estimated in accord-  
ance with the provisions of this Act  
before making the deductions speci-  
fied in this subsection and in  
section 20;”;

(ii) by substituting for subparagraph (d) the following—

“(d) by repealing subsections (4) and (5) of  
section 31;”;

(b) in paragraph 9 by substituting for the words “a penalty of”  
occurring in line six the words “interest at”;

(c) in paragraph 10—

(i) by substituting for subparagraph (a) the following—

“(a) inserting immediately after section 33 the  
following new Parts:

## ‘PART V

## ALCOHOLIC BEVERAGE AND TOBACCO TAX

Alcoholic  
beverage  
and  
tobacco  
tax

34. (1) A tax called alcoholic beverage tax shall be charged on alcoholic beverages of non-Common Market Origin imported into Trinidad and Tobago at the rates set out in Part I of the Sixth Schedule.

(2) A tax called tobacco tax shall be charged on smoking tobacco, cigarettes and cigars of non-Common Market Origin imported into Trinidad and Tobago at the rates set out in Part II of the Sixth Schedule.

(3) The taxes referred to in subsections (1) and (2) are payable by the importer, as of 1st January, 1990.

(4) In this Part and in Part VI, the Tax Authority shall be the Comptroller of Customs and Excise.

(5) The Minister may, whenever he considers it expedient to do so, remit or refund in whole or in part any tax payable under this Part or Part VI.

(6) The Comptroller of Accounts shall return any money which has been overpaid under this Part or Part VI, within two years of the certification by the Tax Authority of such overpayment.

(7) In this Part and in Part VI, ‘‘Common Market Origin’’ has the meaning assigned to it by

Chap. 78:01 section 11 of the Customs Act.

## PART VI

## IMPORT SURCHARGE

Import  
surcharge

35. (1) A tax called import surcharge shall be charged at the time of entry within the meaning of the Customs Act on the wholesale value of the items of non-Common Market Origin set out in the second column of the Seventh Schedule at the rates set out in the third column of the Seventh Schedule.

(2) The wholesale value of any item in respect of which import surcharge is chargeable shall be taken to be the value of the item ascertained in accordance with section 23 of the Customs Act plus the customs duty chargeable thereon plus twenty per cent of the sum of the value of the item ascertained as aforesaid and the customs duty.”; and

- (ii) by substituting for the words “24.02 Cigars. . . \$19.85 per kilogram” occurring in Part II of the Sixth Schedule, the words “24.02 Cigars . . . \$9.85 per kilogram”;

(d) in paragraph 11—

- (i) in line one of subparagraph (a), by inserting the word “a” immediately before the word “recipient”;

- (ii) by substituting for subparagraph (b) the following—  
“(b) in section 33—

- (i) by substituting for the words “consideration that he receives for supplies” wherever they occur in subsection (2), the words “value of the supplies that he makes”;
- (ii) by substituting for the words “consideration for” wherever they occur in subsection (6), the words “value of”;
- (iii) by inserting immediately after the word “apply” occurring in line two of subsection (6), the words “unless otherwise stated herein,”;
- (iv) by deleting the words “, according to the formula” in lines one and two of subsection (6)(c);
- (v) by inserting immediately after the words “option C” occurring in line one of subsection (6)(c), the words “(i) with respect to supplies of stock in trade, according to the formula—”;
- (vi) by inserting immediately after the word “supplies” occurring in subsection (6)(c) in the definitions of VN, VT and CT, the words “of stock in trade”;
- (vii) by substituting for the word “goods” occurring in subsection (6)(c) in the definition of IN and IT, the words “stock in trade”;

(viii) by substituting for the full stop at the end of subsection (6)(c), the words “; and”, and by adding immediately thereafter the following new subparagraph—

“(ii) with respect to all other supplies, in the manner set out in subsection (1).”;

(iii) by renumbering subparagraphs (c) and (d) as (d) and (e) respectively and inserting the following new subparagraph (c)—

“(e) in section 36—

(i) by substituting for the words “A registered person” occurring in line one of subsection (1), the words “Subject to subsection (3), a registered person”; and

(ii) by renumbering subsection (3) as subsection (4) and inserting the following new subsection (3)—

“(3) The Board may allow a registered person to issue a tax invoice other than in accordance with subsection (2).”;

(iv) by inserting immediately after the words “consular service” occurring in line six of subparagraph (c), the words “or a member of his family forming part of his household”;

(v) in subparagraph (c) by inserting immediately after section 46A, the following new section—

**“Reliefs for certain persons**

46B. The President may remit or refund in whole or in part, to the following persons and institutions, any value added tax on motor vehicles whenever he shall deem it expedient to do so—

(a) judges of the Supreme Court;

(b) public servants who are required to keep motor vehicles for the performance of their official duties;

(c) holders of offices falling under the purview of the Salaries Review Commission;

(d) charitable institutions and other deserving cases.”; and

(vi) by substituting for subparagraph (d), the following—

“(d) by adding immediately after section 62, the following—

“PART 9

TRANSITIONAL PROVISIONS

Invoices given  
and payments  
made on or  
before  
31st December,  
1989

63. (1) Notwithstanding section 17(1), (3), (4), (5) and (6), where on or before 31st December, 1989 an invoice is given or payment is made for the supply of goods or services which are made available or rendered before 1st April, 1990, no tax shall be payable on such supply and only that portion of a supply as is made available or rendered after 31st March, 1990 shall be subject to tax.

(2) For the purposes of this section, the time of supply of those goods or services referred to in subsection (1), shall be the time when the goods are made available or the services rendered.”; and

(e) in paragraph 12 by substituting for the words “receiving licence” occurring in line three of subparagraph (a), the words “licence in respect of a wireless receiver”.

3. This Order is deemed to have come into operation on 1st January, 1990. Commence-  
ment

Made this 9th day of January, 1990.

K. BOSWELL INNISS  
*Secretary to Cabinet*