

LEGAL NOTICE No. 11

REPUBLIC OF TRINIDAD AND TOBAGO

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

Revised

ORDER

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

THE PROVISIONAL COLLECTION OF TAXES (NO. 2)
ORDER, 1988

1. This Order may be cited as the Provisional Collection of Taxes (No. 2) Citation Order, 1988.

2. The Immigration Regulations are amended—

Chap. 18:01
amended
L.N. No. 4
of 1985

(a) in regulation 9(7)—

- (i) by renumbering paragraph (g) as paragraph (h);
- (ii) by adding immediately after paragraph (f), the following new paragraph—

“(g) the fees set out in the Eighth Schedule shall be payable to the Comptroller of Accounts in respect of an Overseas Missionaries’ permit granted to any person applying under paragraph 7(b).”;

(b) in the Seventh Schedule by—

- (i) replacing paragraph (a)(ii) as follows—

“(ii) Child (under 16 years of age)—

(A) for five years	...	...	...	\$50.00
(B) renewal after the first five years for full validity of ten years	...	...	...	\$25.00”;

- (ii) substituting for the words “\$150.00” occurring in paragraph (b) as the non-refundable fee payable for replacement of a lost or mutilated passport, the words “\$500.00”;

(c) by adding immediately after the Seventh Schedule the following new Schedule—

“EIGHTH SCHEDULE

[Regulation 9(7)]

IMMIGRATION REGULATIONS

Fee in respect of the Issue of Overseas Missionaries’ Permits

The following fee shall be payable to the Comptroller of Accounts:

In respect of the grant of an Overseas Missionaries’ Permit	...\$500.00
	per annum or part thereof”.

3. The Post Office Regulations are amended—

- (a) in regulation 32, by substituting for subregulations (2) and (4), the following—

“(2) There shall be charged for each certificate of posting, a fee of one dollar for each packet covered by the certificate, and the fee shall be paid by means of a postage stamp which shall be affixed by the sender to the form of certificate.”;

“(4) Any person who desires to make an application or an enquiry in respect of any unregistered postal packet shall be required to pay a fee of two dollars for inland postal packets and two dollars and fifty cents for postal packets addressed to places outside Trinidad and Tobago, in addition to which airmail surcharge or the charge for telegram must be paid if the enquiry is to be made through that means.”;

- (b) by substituting for regulation 34 the following—

“34. The rates of postage on inland parcels shall be as follows—

- (a) not exceeding 500 grammes in weight, three dollars;
(b) for each additional 500 grammes or part thereof in weight, one dollar.”;

- (c) in regulation 44—

- (i) by inserting immediately after the words “inland parcels” wherever they occur, the words “and small packets”; and
(ii) by substituting for the words “and additional to the original postage payable” occurring in lines three and four, the words “to five dollars”;

- (d) in regulation 45—

- (i) by substituting for the words “sixty cents” occurring in lines two and three of subregulation (1), the words “two dollars”; and
(ii) by substituting for the words “sixty cents” occurring in line six of subregulation (2), the words “two dollars”;

- (e) in regulation 52—

- (i) by inserting immediately after the word “parcels” and the word “parcel” wherever they occur, the words “or small packets” and “or small packet” respectively; and
(ii) by inserting immediately after the word “country” occurring in the last line, the words “and a further charge of five dollars”;

- (f) in regulation 55, by substituting for subregulations (1) and (2) the following—

“(1) Every person who desires to make an enquiry in respect of any Commonwealth or foreign parcel shall pay a fee of two dollars and fifty cents for each such application or enquiry.

(2) Notwithstanding subregulation (1), where the application or enquiry relates to several Commonwealth or foreign parcels posted at the same time at the same Post Office by the same sender and addressed to the same addressee and sent by the same route, there shall be payable in respect of the application or enquiry the fee of two dollars and fifty cents.”;

(g) in regulation 59, by substituting for regulation 1(a) and (b) the following—

“(a) on every outgoing parcel a cash-on-delivery fee as follows—

For each \$50.00 or part thereof

	\$	c.
the trade charge	80	
despatch fee	1 00;	

(b) on every incoming parcel a fee of 1 00.”;

(h) by substituting for regulation 78 the following—

“Additional fee for postal packet received in Trinidad and Tobago L.N. 192/1957; 160/1975; 51/1980; 4/1985 78. In addition to any sum payable in respect of postage, customs duty or any other charge, the sum of five dollars shall be paid on each postal packet received in Trinidad and Tobago from abroad and upon which customs duty is levied.”;

(i) by substituting for regulation 81 the following—

“Fee for registration of outgoing postal packet L.N. 41/1952; 192/195/209/1968; 160/1975; 51/1980 81. There shall be charged and paid the sum of three dollars for the registration of every outgoing postal packet.”;

(j) in regulation 82, by substituting for the words “sixty cents”, “eighty cents” and “one dollar” wherever they occur in subregulation (2), the words “three dollars”, “three dollars and fifty cents” and “three dollars and fifty cents” respectively;

(k) by substituting for regulation 113 the following—

“Demurrage fee on incoming parcels L.S. 193/1957; 4/1985 113. Within fourteen days after the date of notice of arrival of a foreign incoming parcel served on him, any addressee of the parcel who fails to clear it from the Post Office is liable to pay a demurrage fee of one dollar a parcel a day during the period the parcel remains at the Post Office in excess of the fourteen days; but the Postmaster General, in his discretion, may waive collection of this fee.”;

(l) in regulation 114, by substituting for paragraph (b) the following—

	\$	c.
“(b) Large boxes	120	00
Medium boxes	100	00
Small boxes	70	00.”;

(m) in regulation 125, by substituting for the words “one hundred dollars” occurring in lines one and two, the words “one hundred and twenty dollars”;

(n) in regulation 185, by inserting immediately after paragraph (c) the following—

“(d) Notwithstanding the foregoing provisions, no postal packet shall be delivered or redirected unless the Administrator, Executor or person appearing to the Postmaster General to be conducting the affairs of the deceased addressee of the postal packet pays a charge of five dollars.”; and

- (o) by substituting for the Fourth, Sixth, Eighth and Ninth Schedules the following—

“FOURTH SCHEDULE

(Regulation 130)

RATES OF COMMISSION PAYABLE ON INLAND MONEY ORDERS

						\$	c.
For any sum not exceeding \$50.00	...	...	...	...	...	2	00
For each additional \$50.00 or part thereof not exceeding \$200.00	...	...	...	...	...	1	00
For each additional \$100.00 or part thereof not exceeding \$500.00	...	...	...	...	...		50
For stop payment of Money Order	...	...	...	...	...	2	00
For advice of payment of Money Order	...	...	...	...	...	2	00

A single Money Order shall not be issued for any sum in excess of five hundred dollars.

RATES OF COMMISSION PAYABLE ON FOREIGN MONEY ORDERS

						\$	c.
For any sum not exceeding \$20.00	...	...	...	...	...	1	00
For each additional \$10.00 or part thereof	...	...	...	...	...		20

A single Money Order shall not be issued for any sum in excess of two hundred and forty dollars.”;

"SIXTH SCHEDULE
AIR MAIL PACKET RATE

Classification	AIR MAIL ZONE										
	A		B		C		D		E		
	1st Class	2nd Class	1st Class	2nd Class	1st Class	2nd Class	1st Class	2nd Class	1st Class	2nd Class	
(a) Letters	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
Up to 20 g ...	1 00	70	2 00	1 25	2 25	1 50	2 50	1 75	2 75	2 00	
Over 20 g up to 50 g ...	3 00	2 00	3 75	2 50	4 50	3 00	5 00	3 50	5 50	4 00	
Over 50 g up to 100 g ...	4 00	2 50	4 75	3 50	6 50	5 00	6 75	5 75	7 25	6 50	
Over 100 g up to 250 g ...	10 25	4 00	11 75	6 00	15 00	7 50	17 00	11 50	19 00	13 00	
Over 250 g up to 500 g ...	20 50	9 00	23 50	11 00	28 00	14 00	32 00	23 00	35 00	26 00	
Over 500 g up to 1 kg ...	41 00	15 00	46 50	20 00	56 50	27 50	68 50	45 50	74 00	50 50	
Over 1 kg up to 2 kg ...	72 00	20 50	83 00	27 50	103 00	45 00	135 00	82 50	140 50	92 50	
(b) Postcards (Pictures) each ...	\$1.00		\$1.50		\$2.00		\$2.00		\$2.00		
(c) Aerogrammes Air Letter Forms ...	65c.		\$1.00		\$1.00		\$1.00		\$1.00";		

EIGHTH SCHEDULE

(Regulation 11)

POSTAGE RATES PAYABLE ON INLAND MAIL ITEMS (OTHER THAN PARCELS)



LETTERS, POSTCARDS, PRINTED PAPERS AND SMALL PACKETS

	\$	c.
For the first 20 grammes or part thereof ... ..	...	40
Over 20 grammes up to 50 grammes ... ..	...	75
Over 50 grammes up to 100 grammes ... ..	...	1 00
Over 100 grammes up to 250 grammes ... ..	...	1 50
Over 250 grammes up to 500 grammes ... ..	...	2 50
Over 500 grammes up to 1 kilogramme ... ..	...	4 00
Over 1 kilogramme up to 2 kilogrammes ... ..	...	5 00
For each additional 1 kilogramme or part thereof ... ..	...	1 00

ARTICLES FOR THE BLIND

No Charge.

NINTH SCHEDULE

[Regulation 13(1)]

POSTAGE RATES PAYABLE ON POSTAL PACKETS (OTHER THAN AIRMAIL PACKETS)
FOR OVERSEAS DELIVERY

	\$	c.
Letters		
For the first 20 grammes or part thereof ... ..	...	1 00
Over 20 grammes up to 50 grammes ... ..	...	1 70
Over 50 grammes up to 100 grammes ... ..	...	2 50
Over 100 grammes up to 250 grammes ... ..	...	4 00
Over 250 grammes up to 500 grammes ... ..	...	7 00
Over 500 grammes up to 1 kilogramme ... ..	...	14 00
Over 1 kilogramme up to 2 kilogrammes ... ..	...	20 00
Postcards		
Each ... ..	...	60
Printed Matter		
For the first 20 grammes or part thereof ... ..	...	60
Over 20 grammes up to 50 grammes ... ..	...	1 00
Over 50 grammes up to 100 grammes ... ..	...	1 50
Over 100 grammes up to 250 grammes ... ..	...	2 40
Over 250 grammes up to 500 grammes ... ..	...	3 50
Over 500 grammes up to 1 kilogramme ... ..	...	5 00
Over 1 kilogramme up to 2 kilogrammes ... ..	...	7 00
Each additional 2 kilogrammes or part thereof ... ..	...	3 50
Small Packets		
For the first 100 grammes or part thereof ... ..	...	1 20
Over 100 grammes up to 250 grammes ... ..	...	2 00
Over 250 grammes up to 500 grammes ... ..	...	3 00
Over 500 grammes up to 1 kilogramme ... ..	...	5 00
Over 1 kilogramme up to 2 kilogrammes ... ..	...	7 00 ² .

4. The Electric Installation (Buildings) Act is amended in section 5(2) by substituting for the words "five years" occurring in line five, the words "two years." Chap. 54:71
amended

5. The Electricity (Inspection) (Amendment) Rules are amended by substituting for Schedule B the following new Schedule— Chap. 54:72
amended

"SCHEDULE B

PART I

<i>Services</i>	<i>Inspection Fees Payable</i>	\$	c.
<i>(a) Temporary Installations—</i>			
(i) Domestic	Single Phase or Three Phase ...	150	00
(ii) Business or Industrial	Single Phase or Three Phase ...	300	00
<i>(b) Permanent Installations</i>			
(i) Service Mains	Single Phase	30	00
	Three Phase		
	Up to 100 Amps	40	00
	101 Amps to 200 Amps ...	50	00
	201 Amps to 300 Amps ...	70	00
	Over 300 Amps	70	00
		and \$30.00 for every 100 Amps or part thereof over 300 Amps	
(ii) Feeders and Sub-feeders	Per Feeder or Sub-feeder ...	10	00
(iii) Outlets	Each	3	00
(iv) Switches	Each	3	00
(v) Motors	Less than 1 horse power ...	10	00
	1 to 5 horse power	20	00
	Over 5 up to 10 horse power ...	30	00
	Over 10 horse power	40	00
		and \$5.00 for each horse power over 10 horse power	
(vi) Generators	Up to 100 horse power ...	100	00
	Over 100 horse power ...	100	00
		and \$5.00 for each horse power over 100 horse power	
(vii) Business or Industrial Equipment other than Motors (e.g. Heaters, Welders, etc.) ...	Each	50	00
(viii) Domestic Equipment (e.g. Water Heaters) ...	Each	10	00

(c) Reconnection and Condition Inspection—							\$	c.
(i) Domestic	...	...	...	...	...	...	100	00
(ii) Business or Industrial	Single Phase	...	...	...	...	...	150	00
	Three Phase							
	Below 200 Amps	...	...	...	...	...	300	00
	Over 200 Amps	...	...	...	...	...	500	00
(d) Inspection of Cables and Conduits to be covered or buried—								
(i) Domestic	...	...	Per visit	...	...	...	40	00
(ii) Business or Industrial	...	...	Per visit	...	...	...	50	00
(e) Reinspection—								
(i) Domestic	...	...	...	...	...	...	60	00
(ii) Business or Industrial	Single Phase	...	...	...	...	...	100	00
	Three Phase							
	Below 200 Amps	...	...	...	...	...	200	00
	Over 200 Amps	...	...	...	...	...	400	00

PART II

Services

Inspection Fees Payable
Commissioning Maintenance

			\$	c.	\$	c.
High Voltage and other tests						
(i) For testing and inspection of High Voltage Cables	For 1st Circuit		1,000	00	800	00
	For each additional Circuit		800	00	600	00
(ii) For testing and inspection of Power Transformers including ratio test	Per unit		500	00	500	00
(iii) For testing and inspection of Power Transformers excluding ratio test	Per unit		300	00	300	00
(iv) Transformer ratio test only	Per unit		200	00	200	00
(v) For testing and inspection of High Voltage Switches or Circuit Breakers	Per unit		800	00	800	00
(vi) Other special High Voltage tests	Per test		500	00	500	00
(vii) Earth Electrode Resistance tests	Per test		200	00	200	00
(viii) For witnessing High Voltage test, terminations and special tests done by others	Per visit		200	00	200	00

Chap. 62:01
amended

6. The Petroleum Regulations are amended—

- (a) in regulation 9, by substituting for the words "three hundred dollars" occurring in line four, the words "five hundred dollars";
- (b) in regulation 22, by substituting for the words "two thousand dollars" occurring in line two, the words "four thousand dollars".

7. The Income Tax Act is amended in section 34A(1) by substituting for the words "ten per cent" occurring in line fifteen, the words "fifteen per cent". Chap. 75:01 amended

8. The Income Tax (Miscellaneous Clearance) Regulations are amended in regulation 3(3) by substituting for the words "ten dollars" occurring in line two, the words "thirty dollars". Chap. 75:01 amended

9. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act is amended— Chap. 77:01 amended

- (a) in section 24(2), by substituting for the words "twenty dollars" occurring in line two, the words "fifty dollars";
- (b) in section 27A, by substituting for the words "ten per cent" occurring in line three, the words "fifteen per cent"; and
- (c) in section 27B, by substituting for the words "ten per cent" occurring in line four, the words "fifteen per cent".

10. The Customs Act is amended in the First Schedule by substituting for the items having tariff heading numbers 15.07 and 15.13 the following items— Chap. 78:01 amended

Tariff Heading Number	Description of Goods	Rate of Duty	Unit for Statistical Classification
"15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
15.07.1	"Soft", crude:		
15.07.11	Soya bean oil	45%	litre and kg
15.07.12	Cotton seed oil	45%	litre and kg
15.07.13	Ground-nut (peanut) oil	45%	litre and kg
15.07.14	Olive oil	45%	litre and kg
15.07.15	Sunflower seed oil	45%	litre and kg
15.07.16	Rape, colza and mustard oil	45%	litre and kg
15.07.17	Sesame oil	45%	litre and kg
15.07.2	Other, crude:		
15.07.21	Linseed oil	45%	litre and kg
15.07.22	Palm oil	45%	litre and kg
15.07.23	Coconut (copra) oil	45%	litre and kg
15.07.24	Palm kernel oil	45%	litre and kg
15.07.25	Castor oil	45%	litre and kg
15.07.26	Tung oil	45%	litre and kg
15.07.27	Corn (maize) oil	45%	litre and kg
15.07.29	Other	45%	litre and kg
15.07.3	"Soft", refined or purified:		
15.07.31	Soya bean oil	45%	litre and kg
15.07.32	Cotton seed oil	45%	litre and kg
15.07.33	Ground-nut (peanut) oil	45%	litre and kg
15.07.34	Olive oil	45%	litre and kg
15.07.35	Sunflower seed oil	45%	litre and kg
15.07.36	Rape, colza and mustard oil	45%	litre and kg
15.07.37	Sesame oil	45%	litre and kg
15.07.4	Other, refined or purified:		
15.07.41	Linseed oil	45%	litre and kg
15.07.42	Palm oil	45%	litre and kg
15.07.43	Coconut (copra) oil	45%	litre and kg
15.07.44	Palm kernel oil	45%	litre and kg
15.07.45	Castor oil	45%	litre and kg
15.07.46	Tung oil	45%	litre and kg
15.07.47	Corn (maize) oil	45%	litre and kg
15.07.49	Other	45%	litre and kg";

Tariff Heading Number	Description of Goods	Rate of Duty	Unit for Statistical Classification
"15.13	Margarine, imitation lard and other prepared edible fat:		
15.13.1	Margarine	45%	kg
15.13.2	Imitation lard and lard substitutes ...	45%	kg
15.13.9	Other:		
15.13.91	Ghee substitute	45%	kg
15.13.99	Other	45%	kg ² .

Commence-
ment

11. This Order comes into effect on the 16th day of December, 1988.

Dated this 16th day of December, 1988.

K. BOSWELL INNISS
Secretary to Cabinet

Confirmed by the House of Representatives this 6th day of January, 1989.

J. E. CARTER
Clerk of the House