

LEGAL NOTICE No. 169

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, 1993

1. This Order may be cited as the Provisional Collection of Taxes Citation
Order, 1993.

REAL PROPERTY

2. The Real Property Ordinance is amended in the Second Schedule—
Ch. 27, No. 11
amended

- (a) in the first clause—
 - (i) by deleting the words “1.20” in relation to the first item and substituting the words “5.00”;
 - (ii) by deleting the third, fourth, fifth, sixth and seventh items and substituting the following item:
 - “When the title is of any other description and the value is \$2,400.00 or less 100.00”;
- (b) in the second clause—
 - (i) by deleting the words “.60” in relation to the first item and substituting the words “15.00”;
 - (ii) by deleting the words “1.20” in relation to the second item and substituting the words “15.00”;
 - (iii) by deleting the words “1.80” in relation to the third item and substituting the words “15.00”;
- (c) in the twenty-first clause in relation to the registration of the death of a joint proprietor or mortgagee, by deleting the words “2.40” and substituting the words “5.00”;
- (d) in the twenty-second clause in relation to the entry in the Register Book not otherwise provided for, by deleting the words “1.20” and substituting the words “5.00”;
- (e) in the twenty-third clause in relation to a copy of an entry in the Register Book, by deleting the words “.24” and substituting the words “5.00”;
- (f) in the twenty-fourth clause in relation to the certificate of the Registrar General, by deleting the words “1.20” and substituting the words “5.00”.

BAILIFFS

Ch. 27. No. 16
amended

3. The Bailiff Rules are amended in rule 6 by deleting the words "\$4.80" and substituting the words "\$150.00".

COMPANIES

Ch. 31. No. 1
amended

4. The Companies Ordinance is amended in the Ninth Schedule—
(a) in clause I under the heading "By a Company having a Share Capital"—

- (i) by inserting at the end of the fifth item relating to the registration of a document, the words "or the annual returns required to be filed by a company";
(ii) by adding after the sixth item relating to making a record of any fact, the following item:

"For filing annual returns 80.00";

- (b) in clause II under the heading "By a Company not having a Share Capital"—

- (i) by inserting at the end of the fourth item relating to the registration of a document, the words "or the annual returns required to be filed by a company";
(ii) by adding after the fifth item relating to making a record of any fact, the following item:

"For filing annual returns 80.00";

- (c) in clause IV under the heading "General", by deleting the third and sixth items relating respectively to a certificate of the Registrar and prior approval of a name, and by adding after the last item the following item:

"Certificate of incorporation 40.00

Any other certificate of the Registrar 20.00

Search of the name of a company 20.00

Further search of a name after expiration of initial approval period 20.00

Certificate issued by the Registrar with respect to the satisfaction of mortgage or charge created pursuant to section 79 20.00".

SUMMARY COURTS

Chap. 4:20
First Schedule
repealed and
substituted

5. (1) The First Schedule to the Summary Courts Act is repealed and the following Schedule is substituted:

"FIRST SCHEDULE

(Section 14)

TABLE OF FEES

	\$	c.
1. For a complaint under the Summary Ejectment Ordinance, for each defendant	5.00	Ch. 27. No. 17
2. For any other complaint, for each defendant	3.00	
3. For each summons to a witness either for complainant or defendant	1.00	
4. For an application under the Adoption of Children Act	10.00	Chap. 46:03
5. For an application under the Family Law (Guardianship of Minors, Domicile and Maintenance) Act	3.00	Chap. 46:08
6. For an application under the Domestic Violence Act	3.00	Act No. 10 of 1991
7. For warrant of distress: The cost of taking and keeping the distress also a charge of five per cent of the proceeds for selling the goods."		

(2) The Summary Courts Cost of Appeal Rules are amended in the Schedule by deleting the word ".50" occurring in items 1(d) and 3(d) and substituting the word "1.00".

PETTY CIVIL COURTS

6. The Petty Civil Courts Rules are amended in the First Schedule — Chap. 4:21 amended

- (a) under the heading "In Actions for \$300.00 and Under", by deleting the words "1.00" and ".50" wherever they occur and substituting the words "2.00" and "1.00" respectively;
- (b) under the heading "In Actions for over \$300.00 and up to \$1,200.00"—
 - (i) by deleting the words "2.50" and "2.00" and substituting the words "5.00" and "4.00" respectively;
 - (ii) by deleting the words "1.00" and ".50" in the first place where each occurs and substituting the words "2.00" and "1.00" respectively.

EVIDENCE

7. The Evidence Act is amended—

(a) in section 31—

- (i) in subsection (1), by deleting the word "1.20" and substituting the word "10.00"; and

Chap. 7:02
amended

(ii) by adding after subsection (3), the following subsection:

“ (4) The Minister may, by Order amend the Third Schedule.”;

(b) in the Third Schedule, by adding after the category “Pathology” the following category:

“Services provided to private clients Lectures by staff of the Forensic Science Centre	200.00 per hour and an additional proportionate sum for time in excess of one hour	do.
Proof of death certificates for insurance companies	40.00 to be paid to the Specialist Medical Officer and 60.00 to be paid into the Consolidated Fund	do.
Copy of a report	an amount equivalent to the entire fee chargeable for the analysis or examination performed	do.
Recovery of expenses for performing examinations away from the Forensic Science Centre	an amount equivalent to the cost of travelling and subsistence where appropriate	do.

TOURIST GUIDES

Chap. 11:02
amended

8. The Summary Offences Act is amended in section 93(2) by deleting the words “ten dollars” and substituting the words “twenty dollars”.

POLICE SERVICE

Chap. 15:01
amended

9. The Police Service Act is amended by inserting after section 37A, the following section:

“Analysis of
finger prints

37B. A person who applies to the police for an analysis of finger print impressions affixed to a deed or a will shall pay to the officer in charge of the police station at which the application is made, an application fee of

fifty dollars per deed or will, as the case may be, which fee shall be credited to general revenue.”.

FIREARMS

10. The Firearms Act is amended in section 40—

Chap. 16:01
amended

(a) in subsection (5), by deleting the words “Every firearm” and substituting the words “Subject to subsections (6) and (7), every firearm”; and

(b) by inserting after subsection (5), the following subsections:

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

(7) A firearm or ammunition received at a police station under subsection (6) shall be delivered to the firm or company upon the production of the Firearm User’s Licence issued in relation to it and upon the payment of any arrears accruing under subsection (6).”.

EXPLOSIVES

11. The Explosives Act is amended—

Chap. 16:02
amended

(a) in section 11(5), by deleting the words “twenty-five dollars” and substituting the words “five hundred dollars”;

(b) in section 12(6), by deleting the words “fifteen dollars” and substituting the words “two hundred and fifty dollars”.

IMMIGRATION

12. The Immigration Regulations are amended—

Chap. 18:01
amended

(a) by inserting after regulation 13, the following regulation:

“International
machine
readable
passports

13A. (1) After 31st December, 1993, Trinidad and Tobago passports issued by the Chief Immigration Officer shall be international machine readable passports.

(2) All Trinidad and Tobago passports issued before 1st January, 1994 shall expire on 30th June, 1995.

(3) Notwithstanding regulation 53A and item (a) of the Seventh Schedule but subject to

subregulation (4), the holder of a Trinidad and Tobago passport that, but for subregulation (2), would have expired after 30th June, 1995 shall, upon application for an international machine readable passport, pay the following fees:

- | | | |
|-----------------------------------------------------|--------|-----------|
| (a) Adult (size A—32 pages) | ... | \$100.00; |
| (b) Child (under 16 years of age) for
five years | | \$ 50.00. |

(4) Subregulation (3) only applies where application for an international machine readable passport is made before the date on which the applicant's passport would normally have expired.”;

(b) in the Seventh Schedule, by deleting items (a) and (b) and substituting the following items:

“(a) Passports:

- | | | |
|------------------------------------------------------------------------------|--------|---------|
| (i) Adult (size A—32 pages) ... | ... | 150.00 |
| (ii) Child (under 16 years of age)— | | |
| (A) for five years | ... .. | 75.00 |
| (B) renewal after the first five
years for full validity of five
years | | 40.00 |
| (iii) Special (size B—48 pages) | ... | 225.00; |

(b) Replacement of Passport:

- | | | |
|-----------------------------------------------------|--------|-----------|
| (i) Valid lost or misplaced passport
(Adult) | | 500.00 |
| (ii) Valid lost or misplaced passport
(Child) | | 450.00 |
| (iii) Expired lost or misplaced
passport (Adult) | | 150.00 |
| (iv) Expired lost or misplaced
passport (Child) | | 75.00 |
| (v) Stolen passport (Adult) | ... .. | 150.00 |
| (vi) Stolen passport (Child) | ... .. | 75.00 |
| (vii) Mutilated passport (Adult) | ... | 150.00 |
| (viii) Mutilated passport (Child) | ... | 75.00 |
| (ix) Tampered passport (Adult) | ... | 400.00 |
| (x) Tampered passport (Child) | ... | 350.00.”. |

REGISTRAR GENERAL

13. The Registrar General Act is amended in the Schedule—

(a) in item 7, by deleting the words “1.00” and substituting the words “5.00”;

(b) in item 9, by deleting the words “100.00” and substituting the words “25.00”;

(c) in item 11, by deleting the words “1.00” and substituting the words “2.00”;

(d) in item 13, by deleting the words “7.00” and substituting the words “20.00”;

(e) in item 14, by deleting the words “2.00” and substituting the words “5.00”;

(f) in item 15, by deleting the words “.50” and substituting the words “2.00”;

(g) in item 16, by deleting the words “.50” and substituting the words “2.00”;

(h) in item 17, by deleting the words “.50” and substituting the words “2.00”;

(i) in item 18, by deleting the words “.50” and substituting the words “2.00”;

(j) by deleting item 19 and substituting the following item:

“ 19. For the registration of a contract pursuant to the Registration of Local Agents of Foreign Governments or Foreign Enterprises Act (Chap. 19:08) 100.00”;

(k) by deleting item 20 and substituting the following item:

“ 20. For each attendance in Court on any subpoena to produce any deed or other document in the custody of the Registrar General 30.00”.

Chap. 19:03
amended

NEWSPAPERS

14. The Newspapers Act is amended in item 1 of the Schedule by deleting the words “\$20.00” and substituting the words “\$50.00”.

Chap. 20:01
amended

CINEMATOGRAPH AND VIDEO ENTERTAINMENT

15. The Cinematograph and Video Entertainment Regulations is amended in regulation 46(1) by deleting the words “one thousand dollars” and the words “five hundred dollars” and substituting the words “one thousand, five hundred dollars” and the words “seven hundred and fifty dollars” respectively.

Chap. 20:10
amended

REGISTRATION OF CLUBS

Chap. 21:01
amended

16. (1) The Registration of Clubs Act is amended in the Schedule—

- (a) in item 1, by deleting the words “\$100” and “\$1” and substituting the words “\$300” and “\$2” respectively;
- (b) in item 2, by deleting the words “\$250” and “\$1.50” and substituting the words “\$500” and “\$3” respectively;
- (c) in item 3, by deleting the words “\$500” and “\$2” and substituting the words “\$700” and “\$4” respectively;
- (d) in item 4, by deleting the words “\$1,000” and “\$2.50” and substituting the words “\$1,500” and “\$5” respectively;
- (e) in item 5, by deleting the words “\$2,500” and “\$3” and substituting the words “\$3,000” and “\$6” respectively.

(2) The Registration of Clubs Regulations are amended in item (a) of the Schedule by deleting the word “225.00” and substituting the word “300.00”.

THEATRES AND DANCE HALLS

Chap. 21:03
amended

17. The Theatres and Dance Halls Act is amended in section 3 by repealing subsection (5) and substituting the following subsection:

“ (5) The fees payable to the Licensing Authority granting a licence or transfer of a licence in respect of a theatre or dance hall shall, for a licence for—

- (a) one specific occasion, be twenty-five dollars;
- (b) a period not exceeding fourteen days, be fifty dollars;
- (c) a period not exceeding one month, be seventy-five dollars;
- (d) a period not exceeding six months, be one hundred and fifty dollars;
- (e) a period not exceeding twelve months, be three hundred dollars.

FIRE SERVICE

Chap. 35:50
amended

18. The Fire Service Act is amended—

- (a) in section 39(2), by deleting the words “one hundred and fifty dollars” and substituting the words “four hundred and fifty dollars”;
- (b) in section 41(2), by deleting the words “four hundred dollars” and substituting the words “one thousand, two hundred dollars”;

- (c) in section 43(4), by deleting the words “five hundred dollars” and substituting the words “one thousand, five hundred dollars”;
- (d) in section 44(5), by deleting the words “one thousand dollars” and the words “two hundred dollars” and substituting the words “three thousand dollars” and the words “six hundred dollars” respectively;
- (e) in section 48, by deleting the words “four hundred dollars” and substituting the words “one thousand, two hundred dollars”;
- (f) in section 49(3), by deleting the words “four hundred dollars” and substituting the words “one thousand, two hundred dollars”;
- (g) in section 52, by deleting the words “four hundred dollars” and substituting the words “one thousand, two hundred dollars”;
- (h) in section 54, by deleting the words “one hundred and fifty dollars” and substituting the words “four hundred and fifty dollars”;
- (i) in section 55, by deleting the words “three hundred dollars” and substituting the words “nine hundred dollars”;
- (j) by inserting after section 57, the following section:

“Fees for
certain services

Seventh
Schedule

58. (1) Subject to subsection (2) the Fire Service shall charge and collect, in relation to the services listed in the Seventh Schedule, fees specified therein, which fees shall be credited to general revenue.

(2) Subsection (1) does not apply to life-saving or rescue operations, humanitarian services or services undertaken for or on behalf of the national community.

(3) The President may, by Order, amend the Seventh Schedule.”;

(k) by inserting after the Sixth Schedule, the following Schedule:

"SEVENTH SCHEDULE				[Section 58(1)]
FEES FOR CERTAIN SERVICES				
<i>Service</i>				<i>Fee</i>
1. Emptying of swimming pools	...	...	...	\$200.00
2. Pumpout of ship holds	...	...	...	\$200.00
3. Placing hanging banners	...	...	...	\$200.00
4. Acceding to requests for water for commercial and industrial uses	...	...	...	\$200.00
5. Standing by for the loading/unloading of explosives	...	...	...	\$200.00
6. Supervision of the burning of documents	...	...	...	\$100.00
7. Request for use of Fire Service Wrecker	...	...	...	\$125.00
8. Fire prevention lectures and evacuation exercises	...	...	...	\$125.00
9. Inspection of premises for Fire Certificates	...	...	...	\$200.00
10. Issuing of Fire Permits	...	...	...	\$10.00
11. Inspection and replacement of fire extinguishers	...	...	...	\$30.00 plus \$5.00 per extinguisher
12. Training in first aid for private company personnel	...	...	...	\$150.00 per person for tuition, training materials and award of a certificate
13. Training in basic Fire Prevention and Fire-Fighting for private company personnel	...	...	...	\$550.00 per person for tuition, training materials and award of a certificate
14. Re-issue of lost/defaced Certificates	...	...	...	\$50.00
15. Request for fire investigation reports from Insurance Companies	...	...	...	0.5 per cent of the insured value of the building".

BIRTHS AND DEATHS

Chap. 44:01
amended

19. The Births and Deaths Registration Act is amended in the Second Schedule under the Heading "Registrar" in item (1) by deleting the words "fifty dollars" and "seventy-five dollars" and substituting the words "twenty dollars" and "twenty-five dollars" respectively.

POST OFFICE

20. The Post Office Regulations are amended—

Chap. 47:01
amended

(a) by inserting after regulation 28, the following regulations:

"Redirection fee 28A. Notwithstanding regulation 28, there shall be charged on postal packets redirected from one address in Trinidad and Tobago to another such address a redirection fee of two dollars and fifty cents.";

(b) by repealing the Sixth Schedule and substituting the following Schedule:

"SIXTH SCHEDULE

[Regulation 13 (2)]

AIRMAIL POSTAGE RATES—BY WEIGHT STEPS

TABLE A

From: TRINIDAD AND TOBAGO

To: DESTINATION COUNTRIES IN

Zone A	Mail Category	Up to 20 g	Up to 50 g	Up to 100 g	Up to 250 g	Up to 500 g	Up to 1000 g—1 kg	Up to 2000 g—2 kg
<i>The Caribbean</i>								
Anguilla, Antigua Aruba, Bahamas, Barbados, Bonaire Cayman Islands, Curacao	*All Letter Mail	\$1.25	\$3.00	\$4.00	\$10.25	\$20.50	\$41.00	\$72.00
Dominica, Grenada Guadeloupe, Guyana French Guyana Jamaica, Martinique Montserrat, Nevis, Puerto Rico	Picture Post-cards	\$1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A. [†]
Saaba St. Eustatius, St. Kitts, St. Lucia, St. Maarten, Suriname, Tortula Venezuela	Aerograms or Air Letter Forms	\$0.65	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

*Second class mail is abolished

†N.A.—Not applicable

AIRMAIL POSTAGE RATES—BY WEIGHT STEPS—Continued

TABLE B

From: TRINIDAD AND TOBAGO

To: DESTINATION COUNTRIES IN

<i>Zone B</i>	Mail Category	Up to 20 g	Up to 50 g	Up to 100 g	Up to 250 g	Up to 500 g	Up to 1000 g—1 kg	Up to 2000 g—2 kg
<i>The Americas</i>								
North America Central America South America	*All Letter Mail	\$2.50	\$5.00	\$6.75	\$17.00	\$32.00	\$68.50	\$135.00
<i>Including</i>								
U.S.A. Canada Belize Bermuda Cuba Haiti	Picture Post-cards	\$2.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.†
Dominican Republic U.S. Virgin Islands Turks and Caicos Islands	Aerograms or Air Letter Forms	\$1.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

*Second class mail is abolished

†N.A.—Not applicable

TABLE C

From: TRINIDAD AND TOBAGO

To: DESTINATION COUNTRIES IN

<i>Zone C</i>	Mail Category	Up to 20 g	Up to 50 g	Up to 100 g	Up to 250 g	Up to 500 g	Up to 1000 g—1 kg	Up to 2000 g—2 kg	
<i>Europe, Africa, Asia, Australia</i>									
<i>Including</i>									
United Kingdom Denmark Norway South Africa Germany Ethiopia Malaysia Portugal Belgium Holland Pakistan Sri Lanka Bangladesh Eastern Europe	France Italy Greece Spain Korea China India Japan Iran Iraq Arabia	*All Letter Mail	\$3.00	\$5.50	\$7.25	\$19.00	\$35.00	\$74.00	\$140.00
		Picture Post-cards	\$2.00	N.A.	N.A.	N.A.	N.A.	N.A.†	
		Aerograms or Air Letter Forms	\$1.00	N.A.	N.A.	N.A.	N.A.	N.A.	

*Second class mail is abolished

†N.A.—Not applicable";

(c) by revoking the Eighth Schedule and substituting the following Schedule:

"EIGHTH SCHEDULE

(Regulation 11)

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

Letters, Postcards, Printed Papers and Small Packets

	\$	¢
For the first 20 grammes or part thereof ... ..	.50	
Over 20 grammes up to 50 grammes ... ..	.85	
Over 50 grammes up to 100 grammes	1.10	
Over 100 grammes up to 250 grammes	1.75	
Over 250 grammes up to 500 grammes	2.75	
Over 500 grammes up to 1 kilogramme	4.50	
Over 1 kilogramme up to 2 kilogrammes	5.50	
For each additional 1 kilogramme or part thereof	1.00	

ARTICLES FOR THE BLIND

No Charge";

(d) by revoking the Tenth Schedule and substituting the following Schedule:

"TENTH SCHEDULE

[Regulation 13(2)]

AIRMAIL ZONES

<i>Country</i>	<i>Zone</i>	<i>Country</i>	<i>Zone</i>
Abu Dhabi (<i>see</i> United Arab Emirates)		Bhutan	C
Afghanistan	C	Bolivia	B
Ajman (<i>see</i> United Arab Emirates)		Bonaire (<i>see</i> Netherlands Antilles)	
Algeria	C	Botswana	C
Angola (Peoples' Rep. of)	C	Brazil	B
Anguilla	A	British Indian Ocean Territories ...	C
Antigua	A	British Virgin Islands (Tortola) ...	A
Argentina	B	Brunei	C
Aruba (<i>see</i> Netherlands Antilles)		Burma	C
Ascension	C	Burundi	C
Australia	C	Cambodia (<i>see</i> Kampuchea)	
Azores	C	Cameroon	C
Bahamas	A	Canada	B
Bahrain (State of)	C	Canary Islands	C
Bangladesh	C	Cape Verde	C
Barbados	A	Cayman Islands	A
Belize	B	Caroline Islands	C
Benin (Peoples' Rep. of)	C	Central African Republic	C
Bermuda	B	Chad (Rep. of)	C
		Chile	B

AIRMAIL ZONES—Continued

Country	Zone	Country	Zone
China (Peoples' Rep. of)	C	Guadeloupe (see Fr. West Indies)	
Christmas Island (Indian Ocean)	C	Guam	C
Cocos (Kneeling) Islands	C	Guatemala	B
Colombia	B	Guinea Bissau (Rep. of)	C
Comoros (Rep. of)	C	Guyana	A
Congo (Peoples' Rep. of)	C	Guinea (Rep. of)	C
Cook (or Hervey) Islands	C	Haiti	B
Costa Rica	B	Honduras Republic	B
Cuba	B	Hong Kong	B
Curacao (see Netherlands Antilles)		India	C
Cyprus	C	Indonesia	C
Dahomey (see Benin)		Iran	C
Doha (see Qatar)		Iraq	C
Djibouti	C	Irish Republic	C
Dominica	A	Israel	C
Dominican Republic	B	Ivory Coast (Rep. of)	C
Dubai (see United Arab Emirates)		Jamaica	A
East Timor	C	Japan	C
Ecuador	C	Jordan	C
Egypt (Arab Rep. of)	C	Kampuchea	C
El Salvador		Kenya	C
Equatorial Guinea (Rep. of)	C	Korea (Peoples' Republic of)	C
Eritrea (see Ethiopia)		Kuwait	C
Ethiopia	C	Lao (Peoples' Democratic Rep.)	C
European Countries	C	Lebanon	C
Falkland Islands and Dependencies	B	Lesotho	C
Faroe Islands	C	Liberia (Rep. of)	C
Fiji	C	Libyan Jamahiriya	C
Formosa (see Taiwan)	C	Macao	C
French Guiana	A	Madeira	C
French Polynesia	C	Madagascar	C
French West Indies	A	Malawi	C
Friendly Islands (see Tonga)		Malaysia	C
Fumairah (see United Arab Emirates)		Maldives (Rep. of)	C
Gabon (Rep. of)	C	Mali	C
Galapagos Islands (see Ecuador)		Malta	C
Gambia (Rep. of)	C	Mariana Islands	C
Gaza and Khan Yunis	C	Marquesa Islands (see French Polynesia)	
Ghana	C	Marshall Islands	C
Gibraltar	C	Martinique (see Fr. West Indies)	
Gilbert Islands	C	Mauritania	C
Great Britain and Northern Ireland	C	Mexico	B
Grenada	A	Mongolia (Peoples' Rep. of)	C
		Montserrat	A

AIRMAIL ZONES—Continued

Country	Zone	Country	Zone
Morocco	C	Sarawaka	C
Mozambique	C	Saudi Arabia	C
Muscat (<i>see</i> Oman)	C	Senegal (Rep. of)	C
Namibia Island	C	Seychelles	C
Nauru	C	Sharjah (<i>see</i> United Arab Emirates)	
Nepal	C	Sierra Leone	C
Netherlands Antilles	A	Singapore (Rep. of)	C
Nevis (<i>see</i> St. Kitts)		Solomon Islands	
New Caledonia	C	Somali Dem. Rep.	C
New Guinea (<i>see</i> Papua)	C	South Africa	C
New Hebrides	C	Spanish Territories of N. Africa	C
New Zealand	C	Sri Lanka	C
New Zealand Island Territories	C	Sudan Dem. Rep.	C
Nicaragua	B	Surinam	A
Nigeria (Fed. Rep. of)	C	Swaziland	C
Niger Rep.	C	Syrian Arab Republic	C
Norfolk Island	C	Taiwan (Formosa)	C
Oman (Sultanate of)	C	Tanzania	C
Pakistan	C	Thailand	C
Panama (Rep. of)	B	Tongo (Rep. of)	C
Papua New Guinea	C	Tonga	C
Paraguay	B	Tortola (<i>see</i> Brit. Virgin Islands)	
Peru	B	Tristan da Cunha	C
Philippines	C	Tunisia	C
Pitcairn Island	C	Turks and Caicos	B
Puerto Rico	A	Tuvalu	C
Qatar (State of)	C	Uganda	C
Ras Al Kaiman (<i>see</i> United Arab Emirates)		Umm Said (<i>see</i> Qatar)	
Reunion	C	U.S.S.R.	C
Rio Muni (<i>see</i> Equatorial Guinea)		United Arab Emirates	C
Rwanda	C	United States of America	B
Sabah	C	Upper Volta	C
St. Eustatius (<i>see</i> Netherlands Antilles)		Uruguay	C
St. Helena	C	Umm al Qaiwan (<i>see</i> United Arab Emirates)	
St. Kitts-Nevis	A	Vatican	C
St. Lucia	A	Venezuela	A
St. Maarten (or Martin) (<i>see</i> Netherlands Antilles)		Viet Nam	C
St. Pierre and Miquelon	B	Virgin Islands (U.S.)	B
St. Vincent	A	Wake Island	C
Samoa (U.S. Territory)	C	Western Samoa	C
Sao Tome and Principe	C	Yemen Arab Republic	C
		Yemen (Peoples' Dem. Rep.)	C
		Zaire (Rep. of)	C
		Zimbabwe	C
		Zambia	C

MOTOR VEHICLES AND ROAD TRAFFIC

Chap. 48:50
amended

21. The Motor Vehicles and Road Traffic Act is amended—
(a) in section 19—

(i) by inserting after subsection (1)(b) the following new paragraph—

- “(c) the registered owner and the person seeking registration as the registered owner shall both be present before the Licensing Authority together with the used motor vehicle that is the subject of the transfer at the time that transfer of registration occurs;
- (d) where a person referred to in paragraph (c) is a company, a letter of authorisation signed by a director of the company authorising a representative to act on behalf of the company shall be produced to the Licensing Authority;
- (e) where a person referred to in paragraph (c) is unable to be present due to illness or disability, the Licensing Authority or an officer appointed by him, upon payment of a fee of one hundred dollars to be paid by the ill or disabled person, shall be required to visit the person and the vehicle for the purpose of effecting the transfer of registration;
- (f) where a person referred to in paragraph (c) is out of the country, the Licensing Authority may effect the transfer of registration if the other person produces a sworn affidavit to the effect that that other person is out of the country.”;

(ii) by inserting after subsection (4) the following new subsections:

“(5) Where a registration of transfer of a used motor vehicle has not been made within seven days after the change of possession of that vehicle in accordance with subsection (1)(a), the registered owner shall be liable to pay to the Licensing Authority a penalty of two hundred dollars.

(6) Where a registration of transfer referred to in subsection (8) has not been made within fourteen days after the change of possession of that vehicle, the registered owner is guilty of an offence and is liable upon summary conviction to a fine of five thousand dollars and imprisonment of six months.”;

(b) by inserting after section 19 the following sections—

“Tax payable on transfer of motor vehicles” 19A. There shall be charged, levied and collected in respect of every used motor vehicle in respect of which there is to be a transfer of registration on the change of possession a tax (hereinafter called “the transfer tax”) as specified in the Fifth Schedule.

Fifth Schedule

Payment of transfer tax 19B. (1) The transfer tax shall be paid by the person seeking registration as the registered owner (hereinafter referred to as “the transferee”) at the time of the transfer of the motor vehicle.

(2) A transferee shall not be registered as the new owner in respect of the transfer of a used motor vehicle unless the transfer tax is paid.

(3) Subject to subsection (4), the transfer tax shall not be payable to used car dealers registered under the Value Added Tax Act.

No. 37 of 1989

(4) In order to be eligible for an exemption from the payment of the transfer tax, a used car dealer shall register with the Licensing Authority as an exempt person and shall—

(a) produce a Value Added Tax Certificate to the Licensing Authority; and

(b) satisfy the Licensing Authority that—

(i) he is a *bona fide* dealer in used motor vehicles; and

(ii) he has sold five or more used motor vehicles in the period of twelve months preceding the time of the aforementioned registration.

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

(6) Where a person purchases a motor vehicle from a used car dealer, he shall be exempt from the payment of the transfer tax where he produces to the Licensing Authority an invoice indicating that he has purchased the vehicle from an exempt used car dealer and has paid value added tax on the purchase.

Evidence of sale or date of transfer 19C. (1) Where a transfer of registration on the change of possession of a used motor vehicle is as a result of the sale of that vehicle, the purchaser shall produce to the Licensing Authority at the time of registration of change of possession of the vehicle a receipt evidencing such sale.

(2) Where there is a transfer of registration on the change of possession of a used vehicle without the payment of consideration, there shall be produced to the satisfaction of the Licensing Authority at the time of registration of change of possession of the vehicle evidence of the date of transfer of ownership of the vehicle.

Age of motor vehicle 19D. For the purposes of the transfer tax, the age of the motor vehicle shall be determined from the date of first registration of that vehicle.

Refund of transfer tax 19E. The President may remit or refund in whole or in part any transfer tax whenever he deems it expedient to do so.

Exemption Chap. 75:02 19F. Unconditional gifts of motor vehicles to an organization approved by the President under section 6(1)(g) of the Corporation Tax Act are exempt from the transfer tax.";

(c) in section 21(1) by deleting from the words "who contravenes any of the provisions" to the end and substituting the following words "who contravenes—

- (i) paragraph (a), is liable to a fine not exceeding three times the amount of the licence fee payable at the date of the commission of the offence;
- (ii) paragraph (b) or (c), is liable to a fine of four hundred dollars.";

(d) by inserting after section 89 the following section:

"Fees for renewal of a motor vehicle licence 89A. The licence fee payable on the renewal of a licence for a motor vehicle or trailer is—

- (a) the licence fee payable in respect of that motor vehicle or trailer at the date of renewal as listed in the First Schedule; together with
- (b) the equivalent of the licence fee which would have been payable in respect of the motor vehicle or trailer for each year from the date of last payment of the licence fee for that motor vehicle or trailer.";

First Schedule

(e) in the First Schedule—

- (i) in item (9), by deleting the words “\$20.00” and substituting the words “\$50.00”;
- (ii) in item (10), by deleting the words “\$10.00” and substituting the words “\$30.00”;
- (iii) in item (13), by deleting the words “\$10.00” and substituting the words “\$30.00”;
- (iv) in item (14), by deleting the words “\$100.00” and substituting the words “\$150.00”;
- (v) in item (17), by deleting the words “\$10.00” and substituting the words “\$20.00”;
- (vi) in item (18), by deleting the words “\$10.00” and substituting the words “\$50.00”;
- (vii) in item (19), by deleting the words “\$10.00” and substituting the words “\$50.00”;
- (viii) in item (20), by deleting the words “\$1.00” and substituting the words “\$5.00”;
- (ix) by deleting item (21) and substituting the following item:

“(21) Road permit (to carry persons on goods vehicle or trailer) ... \$50.00”;

(x) by inserting after item (21), the following items:

- “(22) Approval for maxi-taxi applications \$100.00
- (23) Permit to own and operate conventional taxis \$40.00
- (24) Certified Extract of Motor Vehicle Inspector’s Report ... \$100.00
- (25) Carnival permits \$300.00.”;

(f) in Part I of Appendix A to the Fourth Schedule, by deleting item I and substituting the following item:

<i>1. Class or Description of Motor Vehicles</i>	<i>Motor Vehicles Tax</i>
(1) Private motor cars or rented cars, station wagons or estate vehicles:	
(a) Engine size not exceeding 999 cc	\$1.00 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc	\$2.00 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc	\$4.00 per cc
(d) Engine size exceeding 1799 cc but not exceeding 1999 cc	10 per cent of showroom price

(e) Engine size exceeding 1999 cc but not exceeding 2499 cc	25 per cent of showroom price
(f) Engine size exceeding 2499 cc but not exceeding 3499 cc	35 per cent of showroom price
(g) Engine size exceeding 3499 cc	50 per cent of showroom price
(h) Passenger vehicles with a showroom price in excess of \$200,000 irrespective of engine size	50 per cent of showroom price
(2) Taxis:	
(a) Engine size not exceeding 999 cc	\$0.75 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc	\$1.50 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc	\$3.00 per cc
(d) Engine size exceeding 1799 cc but not exceeding 1999 cc	7.50 per cent of showroom price
(e) Engine size exceeding 1999 cc but not exceeding 2499 cc	18.75 per cent of showroom price
(f) Engine size exceeding 2499 cc but not exceeding 3499 cc	26.25 per cent of showroom price

(g) Engine size exceeding 3499 cc	37.50 per cent of showroom price
(h) Taxis with a market price in excess of \$200,000 irrespective of engine size	37.50 per cent of showroom
(3) Maxi-Taxis:	12.50 per cent of showroom price
(4) Motor Cycles:	
(a) Engine size not exceeding 999 cc	\$1.00 per cc
(b) Engine size exceeding 999 cc ...	\$1.50 per cc
(5) Goods Vehicles	5 per cent of showroom price”

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

“FIFTH SCHEDULE

(Section 19 A)

PARTICULARS OF MOTOR VEHICLES TRANSFER TAX

(a) Used motor vehicles (other than motor cycles) over five years old	\$2,000.00
(b) Used motor vehicles (other than motor cycles) between two years old and five years old inclusive	\$3,000.00
(c) Used motor vehicles (other than motor cycles) under two years old	\$4,000.00
(d) Used motor cycles	\$2,000.00”.

POUNDS

Chap. 67:03
amended

22. The First Schedule to the Pounds Act is repealed and the following Schedule is substituted:

"FIRST SCHEDULE

(Section 4)

POUND FEES

For every horse, mare, gelding, colt, filly, ass, mule, bull, cow, ox, steer, heifer or calf	\$ 100.00
For every other poundable animal	\$ 50.00
For feeding of animals in pounds	\$ 50.00"

DOGS

Chap. 67:54
amended

23. The Dogs Act is amended—

- (a) by deleting the heading "LICENSING OF DOGS" occurring after section 2;
- (b) by repealing sections 3, 4, 5, 6(12)(a) and 10.

INCOME TAX

Chap. 75:01
amended

24. The Income Tax Act is amended—

- (a) by inserting after section 5 the following section:

"Business
levy

5A. (1) There shall be levied and paid to the Board at the rate of 0.25 per cent a tax to be known as a business levy on the gross sales or receipts, other than emolument income under section 100, of a person.

- (2) Subsection (1) does not apply to—

- (a) the gross sales or receipts of a person which give rise to income exempt from income tax under any Act; and
- (b) the income of a person whose emolument income under section 100 exceeds seventy-five per cent of his total income.

(3) Where the income tax liability of a person under this section for a year of income exceeds his business levy liability for that year, the person is entitled to a tax credit against his income tax liability of any payment made in respect of his business levy liability.

(4) Where the income tax liability of a person under this section for a year of income is equal to or less than his business levy liability for that year, the person is entitled to a tax credit against his business levy liability of any payment made in respect of his income tax liability.

(5) The business levy shall be payable on the gross sales or receipts of each quarter ending on 31st March, 30th June, 30th September and 31st December, in each year of income and the provisions of section 79 shall apply *mutatis mutandis* to this section.

(6) For the avoidance of doubt, it is declared that in ascertaining the chargeable income of a person carrying on a trade, business, profession or vocation, no deduction or allowance shall be made of, or on account of, the levy imposed by this section.”;

(b) in section 8—

(i) by deleting paragraph (n) of subsection (1) and substituting the following paragraph:

“(n) the value of a meal voucher which—

(i) does not exceed a limit of ten dollars per work day;

(ii) is utilised by an employee whose emolument income under section 100 in the particular year of income does not exceed the sum of thirty-six thousand dollars; and

(iii) is for the purchase of a meal at a cafeteria, restaurant, fast food outlet or other eating establishment;”;

(ii) by inserting after paragraph (r) of subsection (1) the following paragraphs:

“(s) interest payable to an individual who is a resident of Trinidad and Tobago in respect of foreign currency savings or other foreign currency accounts held with a bank or other financial institution operating in Trinidad and Tobago;

(t) annuity or other periodic sum payable under an immediate annuity purchased on or after 1st January, 1994 by an individual who—

(i) is a resident of Trinidad and Tobago; and

(ii) has attained the age of sixty years.”;

(iii) in subsection (3), by inserting in the appropriate sequence the following definition:

“‘immediate annuity’ means a contract between an individual and a person authorized to carry on an annuities business in Trinidad and Tobago under which, in consideration of a lumpsum payment made by the individual, the person agrees to pay to the individual an annuity or other periodic sum commencing immediately;”;

(c) by inserting after section 10 the following section:

“Promotional
expenses

10A. (1) For the purpose of ascertaining the net income of a person for a year of income from a trade or business including commercial farming carried out on an approved agricultural holding, 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.

(2) A person granted an allowance under this section is not entitled to a deduction under section 10 in respect of the expenses referred to in subsection (1).

(3) A person may only qualify for an allowance under this section in respect of promotional expenses 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, where the goods and agricultural produce have been exported as a result of such expenditure .

(4) For the purposes of this section, ‘promotional expenses’ means expenses incurred in respect of goods and agricultural produce manufactured or produced in Trinidad and Tobago in—

(a) advertising in foreign markets;

(b) providing promotional literature for overseas distribution;

- (c) participating in trade fairs, trade missions and similar promotional activities;
 - (d) overseas travel for the purposes of conducting promotional activities;
 - (e) providing free samples and technical information on products;
 - (f) inviting buyers to Trinidad and Tobago;
 - (g) the recruitment of specialist sales personnel operating in foreign markets for a maximum of two years;
 - (h) conducting foreign market surveys.”;
- (d) in subsection (2)(a) of section 45A, by deleting the words “31st December, 1994” and substituting the words “31st December, 1995”;
- (e) by inserting after section 48H the following sections:

“Further
tax credit
to persons
over sixty
years

Tax credit
on Trinidad
and Tobago
Mortgage
Finance
Company
Limited
Bonds

48I. An individual to whom section 48B applies who has attained the age of sixty years is entitled to a further tax credit of six hundred dollars.

48J. (1) An individual to whom section 48B applies who in a year of income receives interest payable on bonds issued by the Trinidad and Tobago Mortgage Finance Company Limited is entitled in that year of income to a tax credit equal to fifty per cent of that interest where the proceeds of the bond issue are to be used exclusively in the lending operations of an approved mortgage company.

- (2) For the purposes of this section—
‘approved mortgage company’ means
a company declared by the
Minister to be an approved
mortgage company under the
Fifth Schedule to the
Corporation Tax Act;
‘Minister’ means the Minister to
whom responsibility for finance
is assigned.”.

CORPORATION TAX

25. The Corporation Tax Act is amended—

(a) in section 6—

- (i) by inserting immediately after paragraph (s) of subsection (1) the following new paragraphs:

“(t) fifty per cent of the interest earned by a financial institution in a year of income in respect of a loan to an approved small company within the meaning of section 16A where the

financial institution keeps separate accounts for such interest to the satisfaction of the Board and makes an annual statement of such interest to the Board;

(u) fifty per cent of the interest earned by a financial institution in a year of income in respect of a loan made to a person who carries on commercial farming on an approved agricultural holding for—

(i) the purchase of self-propelled agricultural equipment, agricultural tractors, agricultural implements propelled by draught animals or agricultural devices designed to be carried by the operator as certified by the Minister;

(ii) the construction of animal pens as certified by the Minister,

where the financial institution keeps separate accounts for such interest to the satisfaction of the Board and makes an annual statement of such interest to the Board.”;

(ii) by inserting after subsection (3) the following subsection:

“(3A) for the purposes of subsection (1) (u)—

‘approved agricultural holding’ has the same meaning assigned to it as under section 14(6) of the Income Tax Act;

‘financial institution’ means a company which carries on all or any aspects of banking business or business of a financial nature;

‘Minister’ means the Minister to whom responsibility for agriculture is assigned.”;

(b) in section 10B—

(i) in subsection (1), by deleting from the words “in order to promote” to “Trinidad and Tobago” and substituting the words “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”;

(ii) in subsection (3), by deleting from the words “in order to promote” to “Trinidad and Tobago” and substituting the words “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”;

(iii) in subsection (5), by inserting after the word “goods” the words “and agricultural produce manufactured or” and adding after paragraph (g) the following paragraph:

“(h) conducting foreign market surveys.”;

(c) by inserting immediately after section 10B the following new section:

“Loans to
approved
small
companies

10C. (1) Subject to subsection (2), in computing for the purposes of corporation tax the profits of a financial institution for any year of income, there shall be allowed a deduction of ten per cent of the net increase of loans made by a financial institution in a year of income to approved small companies within the meaning of section 16A.

(2) In this section, ‘financial institution’ means a company which carries on all or any of the aspects of banking business or business of a financial nature.”;

(d) in the Table under section 19, by inserting in the appropriate sequence the following:

Section 48J (Tax credit on TTMF bonds)”;

(e) in section 16A—

(i) in subsection (2), by deleting the word “five” and substituting the word “seven”;

(ii) in subsection (5)—

(A) by deleting the words “five hundred thousand dollars” in paragraph (b) and substituting the words “one million five hundred thousand dollars”;

- (B) by deleting the words “the Industrial Development Corporation” in paragraph (e) and substituting the words “a chartered accountant who is a member of the Institute of Chartered Accountants of Trinidad and Tobago.”.

STAMP DUTY

Chap. 76:01
amended

26. The Stamp Duty Act is amended in the First Schedule under the heading “Customs entries in respect of imported goods” by substituting for the words “ten per cent” and “twenty per cent”, the words “five per cent” and “ten per cent” respectively.

MISCELLANEOUS TAXES

Chap. 77:01
amended

27. The Miscellaneous Taxes Act is amended—

(a) by repealing section 36 and substituting the following :

“Reduction of import surcharge	36. The rates of import surcharge with respect to the Seventh and Eighth Schedules shall be reduced as of 1st January, 1994 from—
	(a) 25 per cent to 15 per cent;
	(b) 15 per cent to 10 per cent; and
	(c) 10 per cent to 5 per cent.”;

(b) by inserting after Part VII the following Parts:

“PART VIII

IN-BOND SALES TAX

38. (1) In this Part—

‘in-bond sales’ means sales of goods entered under bond for exportation;

‘in-bond store’ means a store in which in-bond sales are made.

(2) A tax to be called in-bond sales tax (hereinafter called ‘the tax’) shall be charged on in-bond sales of goods from an in-bond store.

(3) The tax shall be charged at the rate of five per cent of the sale price of any goods sold.

(4) The Tax Authority shall be the Comptroller of Customs and Excise who, in respect of the collection and enforcement of the payment of

the tax, shall have all the powers that he has in relation to customs duty under the Customs Act.

(5) The person who carries on the business of an in-bond store (hereinafter called 'the operator') is accountable to the Tax Authority for the tax and shall pay the tax to the Tax Authority on or before the fifteenth day of the month following that in which the tax is collected.

(6) An operator shall keep records as required by the Tax Authority.

(7) Where an operator fails to remit the tax in accordance with subsection (5), he is liable for the payment of the amount of the tax due and owing, in addition to interest on such amount at the rate of fifteen per cent per annum from the due date, and such interest shall be paid together with the tax.”;

PART IX

TRANSACTIONS TAX ON FINANCIAL SERVICES

Financial services tax 39. (1) A tax to be called a financial services tax (hereafter called “the tax”) shall be levied on the consideration for the supply of each of the services listed in the Ninth Schedule.

(2) The Authority for the purposes of this Part, is the Board of Inland Revenue (hereafter called “the Board”).

(3) The tax shall be charged at the rate of fifteen per cent, and shall be collected by the financial institution at the time that the financial service is supplied.

Payment to the Board 40. (1) A financial institution shall, on or before the fifteenth day of the month following that in which the tax is collected, pay that tax to the Board.

(2) Where the financial institution fails to collect the tax or make remittance in accordance

with subsection (1), it is liable for the payment of the amount of the tax in addition to—

- (a) a penalty of an amount equal to fifty per cent of the tax due and owing to the Board; and
- (b) interest on the amount of the tax due and owing to the Board at the rate of fifteen per cent per annum from the due date,

and subject to subsection (3), the amount of the tax, the penalty and the interest on the amount of the tax, shall be paid to the Board.

- (3) The Board may, if the circumstances so warrant, waive or reduce the amount of the penalty or the interest.

Power to
collect tax

41. The Board may do all such acts as it may deem necessary or expedient for raising, collecting, receiving and accounting for the tax, in like and as full and ample a manner as the Board is authorised to do in relation to any other tax under the care and management of the Board.

PART X

ROAD IMPROVEMENT TAX

Interpreta-
tion

42. In this Part, "Minister" means the Minister to whom responsibility for finance is assigned except where the contrary is indicated.

Road
improvement
tax

43. (1) A tax to be called a road improvement tax shall—

- (a) be charged at the rate of five per cent on the retail price, excluding value added tax, of motor vehicle fuels; and
- (b) be collected by the Trinidad and Tobago National Petroleum Company Limited (hereafter called "the collector").

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

(3) The collector is accountable to the Tax Authority for the tax and shall pay the tax to the Comptroller of Accounts on or before the last day of the month following that in which the tax was paid by the purchaser.

(4) Where the collector fails to collect the tax or make remittance in accordance with subsection (1) or (3), as the case may be, it is liable for the payment of the amount of the tax in addition to—

- (a) a penalty of an amount equal to fifty per cent of the tax due and owing to the Board; and
- (b) interest on the amount of the tax due and owing to the Board at the rate of fifteen per cent per annum from the due date,

and subject to subsection (5), the amount of the tax, the penalty and the interest on the amount of the tax, shall be paid to the Board.

(5) The Board may, if the circumstances so warrant, waive or reduce the amount of the penalty or the interest referred to in subsection (4).

(6) The collector shall keep records as required by the Tax Authority.

Road improvement fund 44. Notwithstanding section 29(2), a road improvement fund is hereby established for the purpose of this Part.

Purpose of fund 45. (1) The purpose of the fund is to finance the repair, maintenance and improvement of roads in Trinidad and Tobago which the Minister responsible for highways and main roads may identify.

(2) For the purposes of subsection (1), the Minister responsible for highways and main roads shall be advised by a Management Committee comprising of one member each nominated by the Ministers responsible for highways and main roads, finance and town and country planning, and

one representative nominated by a private sector organization representing industry and commerce.

- Resources of fund 46. The resources of the fund shall consist of the monies collected pursuant to this Part.
- Certification of purpose 47. A disbursement made from the fund shall be for the purpose certified by the Minister responsible for highways and main roads as being for the purpose referred to in section 45(1).
- Accounts and audit 48. All accounts relating to the fund shall be—
 (a) kept separately by the Comptroller of Accounts but shall be shown in the general accounts of Trinidad and Tobago and laid therewith before Parliament;
 (b) audited annually by the Auditor General in accordance with Part V of the Exchequer and Audit Act as if the fund were established under section 43 of that Act.
- Chap. 69:01
- Minister to report to Parliament 49. The Minister responsible for highways and main roads shall report every six months to Parliament on the operation of the fund.
- Regulations 50. The Minister may make Regulations generally for giving effect to this Part.”;
- (c) in Part II of the Sixth Schedule, by deleting the word “\$1.25” appearing in the first line of the second column and substituting therefor the word “\$2.10”;
- (d) in the Eighth Schedule, by deleting the items in the second column under the heading numbers Ex.4011.10 (new pneumatic tyres for cars), Ex.4011.20 (new pneumatic tyres for vans and light trucks) and Ex.4011.20 (new pneumatic tyres for heavy trucks and buses) and substituting the following items:
- | | |
|--------------|-----------------------------------------------------------------------------------------------|
| “Ex. 4011.10 | New pneumatic tyres for cars of the following rim sizes:
12", 13", 14" and 15" |
| Ex. 4011.20 | New pneumatic tyres for vans and light trucks of the following rim sizes:
14", 15" and 16" |
| Ex. 4011.20 | New pneumatic tyres for heavy trucks and buses of the following rim size:
20" ”; |
- (e) by inserting the following new Schedule:

NINTH SCHEDULE

Section

FINANCIAL SERVICES

Statements

Daily statement on accounts
Duplicate statements on accounts
Interim statements on accounts
Provision of Audit Certificates
Certificate of balances/information on accounts
Statement of interest earned
Statement of loan payment
Statement of interest paid
Other statement on accounts

Orders

Stop payments
Standing Orders
Voucher search (Customer request)
Accounts closed within a specified period of time (usually 3 months)
Deposit broken before maturity
Mail and Telephone Payment Orders—Outgoing
Certified Cheques
Cheques deposited and subsequently charged back to customers accounts
Clearing of cheques by Fax or Telephone
Transfer between accounts to cover cheques
Confidential reports:
 Clients requests
 Correspondent requests
 Embassies/Consulates request
Telephone confirmation of balance—Interbranch withdrawals
Withdrawals without passbook
Third party withdrawals

Bills, Bonds, Guarantees and Indemnities

Bills discontinued
 T&T Export Credit Insurance

Bills for Collection

Bonding and Insurance of Goods
Commission on Bills
Case of need Payments
Certificate of Transfer of Title of Goods
Certificate of Rates
Consignment of Airway Bill/Bill of Lading without collection item
Cheques sent on collection
Delivery Orders and Airway Bill
Endorsement of documents as Attorneys
Extension of due date and alteration of tenor
Holding Charge (Sight and Accept. Bills)
Handling Charge/Warehouse and Goods
Noting/Protesting Fee
Partial Payments/Payment by Installment
Postage/Airmail/Cable Charges
Parcel Post Notice
Payments to Agents

Reshipment of goods
 Return bills commission
 Storage of goods
 Tracers

Bills Negotiated

Handling charge

Bonds and Guarantees

Guarantees: Missing Bills of Lading
 Other
 Establishing fee
 Expired bonds
 Performance bonds
 Customs bonds

Letters of Credit

Inward

Airmail
 Acceptance for cor. bank on term drawings
 Amendment commission
 Advising commission
 Amendments: Increase in amounts
 Other
 Branch or correspondent bank charges
 Confirmation commission
 Carrying Cost/Acceptance
 Cancellation
 Establishing L/C
 Notification commission
 Negotiation commission
 Transferable or Divisible Letters of Credit

Outward

Acceptance commission
 Advising commission
 Amendment commission
 Cancellation fee
 Confirmation commission
 Dispatch of documents
 Drawings
 Establishment commission
 Follow-up for late payment

Custody, Safekeeping and Night Depository Facilities

Safe Deposit Boxes

Rental:

Small box
 Medium box
 Large box
 Extra large box
 Additional visits to boxes
 Replacement: lost/broken keys
 Replacement locks
 Drilling of box
 Rental rebates

Safekeeping

Charge per visit for items held in safekeeping
Envelopes/Small packages
Gold and Silver—Commission
Large packages
Locked Boxes, Trunks, etc.
Safekeeping:
 Regular
 Temporary
Warehousing/Safekeeping fee

Night Depository

Rental (per bag/wallet)
Replacement Bags/Wallet
Repair/replacement zip/lock
Replacement keys
Damaged wallets

Cards, Cheque Books and Passbooks

Cards

A.T.M.

 Initial and Renewal charge
 Monthly service charge
 Replacement of lost or stolen cards
 Where available balance exceeded due to paying guaranteed cheque/ATM
 Withdrawal/Direct Debit (i.e. where Bankcards used as a debit card)

Local Mastercard

 Principal cardholder annual fee
 Secondary cardholder annual fee
 Cash advance fee
 Lost card replacement fee
 Late payment fee
 Minimum monthly repayment
 Over the limit fee
 Dishonored item stop payment
 Certified Cheque

VISA

 Annual fee
 Nominated cardholder
 Commission on cash advance
 Over limit charge
 Late payment fee
 Returned cheque fee
 Lost/Stolen/Damaged card charge

Cheques

Cheque books:
 Regular
 Other

Passbooks / Certificates of Deposits

Replacement of lost passbook
Replacement of lost certificate of deposit

*Other Fees and Charges**Service Charges on Deposit Accounts*

Service charge—Personal accounts:

- Activity charge
- Unpaid item charge

Service Charge—Business Accounts:

- Account maintenance
- Activity charge
- Overdraft facilities
- Unpaid item charge

Inactive account charge

Charges with Respect to Payments

Drafts

Payroll Envelopes:

- Collected in bulk by employer
- Collected by employee

Pension cheques—Collection and payment

Processing salary

Salary payments

Telephone payment

Transfer to another bank from employer list

Charges with respect to Foreign Exchange Transactions and Transferring of Funds

Conversion of foreign currency cash to foreign currency draft

Charge for lost foreign draft

Cable/Telegraphic transfers handling charge

Draft Tracers

Exchange for one currency type for another currency type

Exchange of cash for negotiable instrument—Same currency

Foreign draft and IMO's:

- Credit to account
- Advise beneficiary to collect funds
- Dishonored items

Forward contracts

Foreign cheques/Items cashed

Payment by receipt customer letter/Fax instructions

Sight purchases

Sight sales

Travellers Cheques

Bank Notices

Notice of dormant accounts

Returned items

N.S.F. returned cheques

Voucher returned with statement

Returned item Charge—Foreign currency accounts

Miscellaneous Charges

Auditors' confirmations

Photocopy requests

Deposit by security firm over the counter

Exchange of coins—For non-bank customers

Facsimile messages

Balances below designated amount on foreign currency accounts

CUSTOMS

28. The Customs Act is amended—

Chap. 78:01
amended

- (a) in section 56C, by inserting in the appropriate sequence the following definitions:

“ ‘exporter’ means a person engaged in manufacturing, agriculture or service activities who exports all or part of his production;

‘export sales’ means goods, produce or services which are exported to a purchaser outside of Trinidad and Tobago, but does not include re-exports, petroleum, natural gas or those petroleum products or natural gas derivatives which the Minister to whom responsibility for finance is assigned may, by Order, declare, after consultation with the Minister to whom responsibility for energy is assigned and the Minister to whom responsibility for trade is assigned;

‘future imports’ means raw material inputs imported after the date on which the duty rebate certificate is issued;”;

- (b) by deleting section 56D and substituting the following section:

“Rebate of
duty 56D. (1) Where an exporter exports goods or services, the Comptroller may issue to the exporter of those goods or services a rebate certificate showing the rebate to be allowed.

(2) The rebate shall be calculated in the manner described in section 56E.”;

- (c) by deleting section 56E and substituting the following section:

“Method of
Computation 56E. (1) A rebate shall be calculated in the following manner:

1½ per cent of the free on board value of export sales where the exported goods are visible, or in the case of services, 1½ per cent of the value of the exported services.

(2) The President may, by Order, vary the percentage rates mentioned in subsection (1).”;

- (d) in section 56F—

- (i) by deleting the Marginal Note “Method of payment” and substituting the following Marginal Note:

“Method of use”;

- (ii) by deleting subsection (2) and substituting the following subsection:
 “ (2) A certificate is valid for the reduction of duty payable by an exporter on future imports where the exporter makes a declaration that the imports are not for resale.”;
- (iii) by deleting subsection (3) and substituting the following subsection:
 “ (3) Where the value of the certificate is in excess of the duty payable on the future imports, the certificate shall be endorsed by the officer to whom the certificate is tendered to show the outstanding value of the certificate.”;
- (iv) by deleting subsection (4) and substituting the following subsection:
 “ (4) The outstanding value of the certificate may be used for the reduction of duty payable by the exporter on future imports.”;
- (v) by adding after subsection (4) the following subsection:
 “ (5) The certificate is valid for a period of twelve months from its date of issue.”;
- (e) in the First Schedule—
- (i) under heading No. 02.01, by deleting the word “5%” wherever it occurs and substituting in each place the word “15%”;
- (ii) under heading No. 02.02, by deleting the word “5%” wherever it occurs and substituting in each place the word “15%”;
- (iii) under heading No. 04.02, by deleting sub-heading Nos. 0402.10 and 0402.20 and substituting the following sub-headings:
- “0402.10 In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% —5% kg
- 0402.20 In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% — 5% kg.
29. The Customs Regulations are amended in regulation 48(2)—
 (a) in paragraph (a), by deleting the word “50.00” and substituting the words “100.00” ;

- (b) in paragraph (b), by deleting the words "100.00" and substituting the words "200.00".

30. The Schedule to the Customs (Import Duty) (Caribbean Common Market) Order is amended by deleting the following item : Schedule
Legal Notice
No. 50 of
1980
amended

"Ex 15:07	Refined edible oil (whether deodorised or not) \$0.15 per litre".	
-----------	----------------------------------------------------------------------	--

TRADE MARKS

31. The First Schedule to the Trade Marks Rules is amended by inserting after item 23, the following items: Chap. 82:81
amended

"24. for conditions as to registration	...	...	20.00—
25. for any certificate, other than a certificate of registration under item 19	...	...	80.00—".

REGISTRATION OF BUSINESS NAMES

32. The Registration of Business Names Rules are amended in rule 9— Chap. 82:85
amended

(a) in paragraph (c), by deleting the words "forty dollars" and substituting the words "eighty dollars";

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

"(g) for search of a name, the sum of twenty dollars;"

(c) by inserting after paragraph (g) the following paragraphs:

"(h) for a certificate of registration issued under section 13, the sum of twenty dollars;

(i) for a certificate of change, except for a change relating to ownership, the sum of twenty dollars;

(j) for a certificate issued in respect of a change of ownership, the sum of twenty dollars;

(k) for any further search of a name after expiration of initial approval period, the sum of twenty dollars."

PRECIOUS METALS AND STONES

33. The Licensing of Dealers (Precious Metals and Stones) Act is amended— Chap. 84:06
amended

(a) in section 4(3), by deleting the words "twenty dollars" and substituting the words "two hundred dollars";

(b) in the First Schedule, by deleting the word "\$20.00" and substituting the word "\$200.00".

OLD METALS AND MARINE STORES

34. The Old Metals and Marine Stores Act is amended— Chap. 84:07
amended

(a) in section 4(3), by deleting the words "twenty dollars" and substituting the words "two hundred dollars";

- (b) in the First Schedule, by deleting the words “twenty dollars” and “\$20.00” and substituting the words “two hundred dollars” and “\$200.00” respectively.

RURAL PEDLARS

Chap. 84:09
amended

35. The Second Part of the Appendix to the Rural Pedlars Regulations is amended by deleting the word “200.00” and substituting the word “360.00”.

LIQUOR LICENCES

Chap. 84:10
amended

36. The Liquor Licences Act is amended—

(a) in section 20(3), by deleting the words “twenty dollars” and substituting the words “forty dollars”;

(b) in the Second Schedule, by deleting the item “Transfer fee under section 31 or under section 32” and substituting the following items:

“Transfer fee under section 31 ... \$23.00

Transfer fee under section 32 ... \$30.00.”.

VALUE ADDED TAX

Act No. 37 of
1989
amended

37. Section 18(1) of the Value Added Tax Act is amended by deleting the semi-colon appearing after the word “tax” and adding the words “and road improvement tax on transportation fuels”.

Commence-
ment

38. (1) Subject to this clause and unless the contrary intention appears, this Order comes into effect on the 27th November, 1993.

(2) Clauses 12, 16, 21(b) and (f), 23, 24, 25, 26, 27(a), Parts VIII and IX of 27(b), 28(a), (b), (c) and (d), 33, 34, 35 and 36 come into effect on 1st January, 1994.

Made this 26th day of November, 1993.

C. SOOKRAM
Acting Secretary to Cabinet