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Fourth Session First Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 22 of 1980**

[L.S.]

AN ACT to amend the law relating to the payment of  
stamp duty, embarkation tax, airport security tax  
and the granting of an investment allowance.

[Assented to 5th May, 1980]

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:—

1. This Act may be cited as the Finance Act, 1980. Short title

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Ordinance  
amended

**2. The Stamp Duty Ordinance is amended—**

Act No. 9 of 1962

- (a) in section 74 by substituting the words “\$20.00 or upwards” for the words “\$5.00 or upwards” wherever they occur;
- (b) in section 74A by substituting the words “\$20.00 or upwards” for the words “\$5.00 or upwards” occurring in line seven of subsection (1);
- (c) in section 75 by substituting the words “\$20.00 or upwards” for the words “\$5.00 or upwards” wherever they occur;
- (d) in the Schedule by substituting for the paragraph entitled “Receipt given for, or upon the payment of money amounting to \$5.00 or upwards . . . .05”

the following paragraph—

“Receipt given for, or upon the payment of money amounting to \$20.00 or upwards .10 cents.”.

Finance Act  
amended.  
Act No. 13 of 1963

**3. The Finance Act, 1963 (hereinafter referred to as “the Act”) is amended in Part III as follows—**

Act No. 14 of 1977

- (a) by substituting the words “DEPARTURE TAX” for the words “EMBARKATION TAX and AIRPORT SECURITY TAX” constituting the Heading;
- (b) by substituting the words “departure” for the word “embarkation” wherever it occurs;

Act No. 14 of 1977

- (c) by repealing sections 15 and 15A and replacing them as follows—

“Departure tax

15. (1) A tax to be called “departure tax” shall be charged in respect of and is payable by all persons departing from ports in Trinidad and Tobago for places outside of Trinidad and Tobago.

(2) The departure tax shall be charged at the rate of five dollars per person and

shall be paid to the Director of Civil Aviation, the Chief Immigration Officer or to such other person as they may appoint for the purpose.”;

- (d) By inserting the words “liable to departure tax” after the word “person” occurring in line two of section sixteen.
- (e) By substituting the word “departing” for the word “embarking” occurring in section sixteen.
- (f) by substituting the words “the Chief Immigration Officer or the Director of Civil Aviation as the case may be,” for the word “Commissioner” occurring in subsection (1) of section 17;
- (g) by repealing subsection (2) of section 17 Act No. 14 of 1977 and renumbering subsections (3), (4) and (5) as subsections (2), (3) and (4) respectively.

4. The Act is amended in Part V—

- (a) by repealing section 21 and replacing it Act No. 13 of 1963 amended as follows—

“ (1) Tax chargeable under the provisions of Part I shall be under the care and management of the Comptroller of Customs and Excise.

(2) Tax chargeable under the provisions of Part III shall be—

(a) in the case of a seaport, under the care and management of the Chief Immigration Officer; and

(b) in the case of an airport, under the care and management of the Director of Civil Aviation;

(3) The Comptroller of Customs and Excise, the Chief Immigration Officer, or the Director of Civil

Aviation as the case may be, may take such action as they may consider necessary and expedient for collecting, receiving and accounting for the tax under their care and management in like and as full and ample a manner as the Comptroller of Customs and Excise is authorised to do with relation to any other tax under his care and management.

(4) All money and securities for money collected or received in Trinidad and Tobago for or on account of tax chargeable under this Act shall form part of the Consolidated Fund.”;

(b) by repealing section 23 and replacing it as follows—

“Account-  
ability or  
liability of  
agent,  
manager  
or factor

23. Where a person who is not resident in Trinidad and Tobago is accountable for any tax chargeable by virtue of this Act or is liable to discharge any duties imposed on him by this Act, the Comptroller of Customs and Excise, the Chief Immigration Officer, or the Director of Civil Aviation as the case may be, may, by notice in writing served on any agent, manager or factor, who is resident in Trinidad and Tobago and has acted on behalf of that person in respect of the matters by reference to which that person is accountable or those duties are imposed or both, direct that the agent, manager or factor, shall be accountable for the tax or liable to discharge all or any of the duties.”.

5. The Finance Act, 1966, is amended by substituting Act No. 29 of 1966 the words "20 per cent" for the words "10 per cent" amended occurring in line six of subsection (1) of section 50A. Act No. 1 of 1979

6. This Act shall be deemed to have come into Commencement operation on 1st January, 1980.

Passed in the House of Representatives this 28th day of April, 1980.

J. E. CARTER  
*Clerk of the House*

Passed in the Senate this 29th day of April, 1980.

R. L. GRIFFITH  
*Clerk of the Senate*