

GOVERNMENT NOTICE No. 203

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, 1963

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE PROVISIONAL
COLLECTION OF TAXES ACT, 1963

THE PROVISIONAL COLLECTION OF TAXES ORDER, 1979

Citation 1. This Order may be cited as the Provisional Collection of Taxes
Order, 1979.

Section 5(6)
of Ch. 33.
No. 1
amended 2. The Income Tax Ordinance (hereinafter referred to as "the
Ordinance") is amended by substituting for paragraph (a) of section 5(6)
the following:—

Act No. 1
of 1979 "(a) an amount not exceeding eighteen thousand
dollars; and".

Section 16j
of Ordinance
amended
Act No. 46
of 1977 3. The Ordinance is amended by substituting the words "five
thousand dollars" for the words "two thousand dollars" occurring in
line four of section 16j.

Section 18B(2)
of Ordinance
amended 4. The Ordinance is amended in section 18B(2) by deleting the
words "a guaranteed" and substituting the words "an approved"
occurring in line two of paragraph (d).

Section 18c
of Ordinance
amended 5. Section 18c of the Ordinance is amended as follows:—

(a) by substituting for paragraph (e) of subsection (1) the
following paragraph—

"(e) eighty thousand dollars where construction
commenced after 31st December, 1976, but not
later than 31st December, 1977;"

(b) by adding immediately after paragraph (e) of subsection (1)
the following paragraphs:—

"(f) one hundred thousand dollars where construc-
tion commenced after 31st December, 1977, but
not later than 31st December, 1979; and

"(g) two hundred and fifty thousand dollars where
construction commenced after 31st December,
1979."

6. Part I of the Second Schedule to the Ordinance is amended by substituting for paragraph 2 the following:—

Part I of
Second
Schedule to
Ordinance
amended

“2. Notwithstanding the rates of tax set out in paragraph 1, where the chargeable income of a person (other than a company) who is resident in Trinidad and Tobago—

- (a) does not exceed \$4,000, no tax shall be charged;
- (b) exceeds \$4,000, but does not exceed \$4,500, the tax payable shall be limited to 37½ per cent of the amount by which the chargeable income exceeds \$4,000;
- (c) exceeds \$4,500 but does not exceed \$5,000 the tax payable shall be reduced by 50 per cent;
- (d) exceeds \$5,000 but does not exceed \$5,480 the tax payable shall be limited to \$225 plus 40 per cent of the amount by which the chargeable income exceeds \$5,000;
- (e) exceeds \$5,480 but does not exceed \$7,000 the tax payable shall be reduced by 20 per cent;
- (f) exceeds \$7,000 but does not exceed \$7,400 the tax payable shall be limited to \$640 plus 60 per cent of the amount by which the chargeable income exceeds \$7,000.”

7. The Schedule to the Stamp Duty Ordinance is amended by deleting the paragraph entitled “Receipt given for, or upon the payment of money amounting to \$5.00 or upwards05” and replacing it as follows—

Ordinance
No. 13 of
1958
amended

“Receipt given for, or upon the payment of money amounting to \$20.00 or upwards10.”

8. Part III of the Finance Act, 1963 is amended—

Part III of
Act No. 13
of 1963
amended

- (a) by substituting for the words “EMBARKATION TAX AND AIR-PORT SECURITY TAX” constituting the Heading, the words “DEPARTURE TAX”;
- (b) by substituting the word “departure” for the word “embarkation” wherever it occurs;
- (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 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 substituting the words "the Director of Civil Aviation or the Chief Immigration Officer" for the word "Commissioner" occurring in section 17(1);
- Act No. 14
of 1977
- (e) by repealing subsection (2) of section 17 and renumbering subsections (3) to (5) as subsections (2) to (4).
- The Finance
Act, 1963
amended
9. Part V of the Finance Act, 1963 is amended—
- (a) by repealing and replacing section 21(1) as follows—
- "(1) Tax chargeable under the provisions of Parts I and II shall be under the care and management of the Commissioner of Inland Revenue and tax chargeable under the provisions of Part III shall be—
- (i) in the case of an airport, under the care and management of the Director of Civil Aviation; and
- (ii) in the case of any other port, under the care and management of the Chief Immigration Officer.";
- (b) by inserting the words "the Director of Civil Aviation or the Chief Immigration Officer, as the case may be" immediately after the word "Commissioner" occurring in line one of subsection (2) of section 21;
- (c) by inserting the words "the Director of Civil Aviation or the Chief Immigration Officer as the case may be" immediately after the word "Commissioner" occurring in line three of section 23.
- The Finance
Act, 1966
amended
Act No. 29
of 1966
10. The Finance Act, 1966, is amended by substituting the words "20 per cent" for the words "10 per cent" occurring in line six of section 50A(1).
- The Finance
Act, 1979
amended
11. The Finance Act, 1979 is amended by repealing and replacing section 3 as follows:—
- Ordinance
amended by
Act No. 1
of 1979
- "Section 8(1)(i) of Ordinance amended
3. Section 8(1)(i) of the Ordinance is amended by substituting for the words "one thousand dollars" the words "three thousand dollars."
- Commence-
ment
12. This Order shall come into effect on the 1st day of January, 1980.

Dated this 27th day of December, 1979.

K. BOSWELL INNISS
Secretary to Cabinet