

**First Session Fourth Parliament Republic of Trinidad
and Tobago**



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 4 of 1992

[L.S.]

AN ACT to provide for the imposition or variation of certain taxes and duties, for the incorporation of the amendments made by the Provisional Collection of Taxes Order, 1992, and for related and other matters.

[Assented to 12th May, 1992]

Enactment

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

PART I

SHORT TITLE

Short title

1. This Act may be cited as the Finance Act, 1992.

PART II

WILLS AND PROBATE FEES

Third Schedule to
Ch. 8: No. 2
amended

2. The Wills and Probate Ordinance is amended in Part II of the Third Schedule by deleting the table of fees and substituting the following table of fees:

does not exceed the value of \$50,000	\$ 25.00
exceeds the value of \$50,000 and does not exceed the value of \$100,000	\$ 50.00
exceeds the value of \$100,000 and does not exceed the value of \$250,000	\$ 75.00
exceeds the value of \$250,000 and does not exceed the value of \$400,000	\$100.00
exceeds the value of \$400,000 and does not exceed the value of \$500,000	\$200.00
exceeds the value of \$500,000 and does not exceed the value of \$750,000	\$300.00
exceeds the value of \$750,000 and does not exceed the value of \$1,000,000	\$400.00
exceeds the value of \$1,000,000	\$500.00".

PART III

CENTRAL TENDERS BOARD

No. 22: 61 amended
and Regulations
therein

3. (1) The Central Tenders Board Ordinance is amended in section 23A by inserting after the word "Certificate" the words "and a clearance certificate issued under the Income Tax Act and Value Added Tax Act respectively and".

(2) The Central Tenders Board Regulations are amended in regulation 9 by inserting at the end of subregulation (3) the words "and the Value Added Tax Act".

PART IV

GAMBLING AND BETTING

4. The Gambling and Betting Act is amended—

Chap. 11:19
amended

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

"Levy on
licensed
betting
offices

36. (1) Subject to subsection (7), there shall be charged a levy of two hundred thousand dollars per annum in respect of a licensed betting office.

(2) The levy chargeable under subsection (1) shall be paid to the Betting Levy Board by the holder of the betting office licence appertaining to the betting office.

(3) Payment shall be made by quarterly instalments of fifty thousand dollars on or before 31st March, 30th June, 30th September and 31st December in each year.

(4) No tax charged under the former section shall be due for the period 1st January, 1992 to 17th January, 1992.

(5) In subsection (4), "the former section" means section 36 as repealed by the Provisional Collection of Taxes Order, 1992.

(6) A person who fails to pay the levy chargeable under subsection (1) is guilty of an offence and liable on summary conviction to a fine of double the amount of the levy.

(7) This section does not apply to any of the Trinidad and Tobago Turf Clubs.

(8) This section is in addition to and not in derogation of paragraph 17(2) of the First Schedule."; and

(b) in the First Schedule—

(i) by inserting at the end of paragraph 14(d) the words "including the levy payable under section 36 of the Act";

(ii) in paragraph 16(1)(b) by—

A. deleting the word "and" at the end of subclause (i);

B. deleting the full stop at the end of subclause (ii) and substituting a semicolon; and

C. adding after subclause (ii) the following subclause:

"(iii) that the applicant is in arrears in respect of the levy payable under section 36 of the Act."; and

(iii) by deleting the words "a pool" in paragraph 17(1) and (2) and substituting the word "any".

Arrangement of Clauses

PART I

SHORT TITLE

Clause

1. Short Title

PART II

WILLS AND PROBATE FEES

2. Third Schedule to Ch. 8. No. 2 amended.

PART III

CENTRAL TENDERS BOARD

3. No. 22-1961 amended and Regulations thereto.

PART IV

GAMBLING AND BETTING

4. Chap. 11:19 amended.

PART V

CLUBS

5. Regulations amended Chap. 21:01.

PART VI

BIRTHS AND DEATHS REGISTRATION

6. Chap. 44:01 amended.

PART VII

MOTOR VEHICLES TAX

7. Fourth Schedule to Chap. 48:50 amended.

PART VIII

SAVINGS BONDS

8. Regulations amended Chap. 71:41.
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PART IX

INCOME TAX

9. Chap. 75:01 amended.

PART X

CORPORATION TAX

10. First Schedule to Chap. 75:02 amended.

PART XI

STAMP DUTY

11. Chap. 76:01 amended.

PART XII

MISCELLANEOUS TAXES

12. Chap. 77:01 amended.

PART XIII

CUSTOMS DUTY

13. Chap. 78:01 amended.

PART XIV

LIQUOR LICENCES

14. Chap. 84:10 amended.

PART XV

VALUE ADDED TAX

15. Act No. 37 of 1989 amended.

PART XVI

MISCELLANEOUS

16. Refund or remission of tax.
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PART V

CLUBS

5. The Registration of Clubs Regulations are amended by repealing the Schedule and substituting the following Schedule:

Regulations
amended
Chap. 21:01

"SCHEDULE

TABLE OF FEES

	\$	c.
(a) Upon application for registration of a members' club	225.00	
(b) Upon application for registration of a proprietary club situated in Port-of-Spain or within ten kilometres of the boundaries thereof if at the time of the application the total membership of the club—		\$ c.
(i) does not exceed 100	375.00	
(ii) exceeds 100 but does not exceed 250 ...	750.00	
(iii) exceeds 250 but does not exceed 500 ...	1,500.00	
(iv) exceeds 500 but does not exceed 750 ...	1,800.00	
(v) exceeds 750	2,250.00	
(c) Upon application for registration of a proprietary club situate elsewhere than in Port-of-Spain or within ten kilometres of the boundaries thereof, one-half the amount of the fees specified in paragraph (b) of this Table shall be payable.		
(d) In calculating the total membership of a proprietary club, no regard shall be had to temporary, honorary or visiting members who are elected for a total period of less than fifteen days during any one year.		
(e) In respect of any club the registration of which is effected after 30th June, in any year, one-half the amount only of the appropriate fee shall be payable.		
(f) Upon application to the Police Officer in charge of a division for any extension of hours in respect of a proprietary club—		\$ c.
(i) in respect of a club the total membership of which does not exceed 250	37.50	
(ii) in respect of a club the total membership of which exceeds 250 but does not exceed 500	75.00	
(iii) in respect of a club the total membership of which exceeds 500	150.00	

These fees shall be refunded if the application is not granted.

(g) Upon application in respect of the transfer of club premises	\$ c.
... ..	37.50".

PART VI

BIRTHS AND DEATHS REGISTRATION

Chap. 44-01
amended

6. The Births and Deaths Registration Act is amended—

(a) in the Second Schedule—

- (i) in clause 1 by deleting the figures "\$1.25" and "\$2.50" in both places where they occur and substituting the figures "\$2.50" and "\$5.00" respectively;
- (ii) in clause 2 by deleting the figures "50c." and substituting the figures "\$1.00";
- (iii) in clause 3 by deleting the figures "\$1.00" in both places where they occur and substituting the figures "\$2.00";
- (iv) in clause 4 by deleting the figures "\$2.00" in both places where they occur and substituting the figures "\$4.00";
- (v) in clause 5 by deleting the figures "75c." and "50c." and substituting the figures "\$1.50" and "\$1.00" respectively;

(vi) in clause 6 by deleting the figures "\$2.50" and "50c." and substituting the figures "\$5.00" and "\$1.00" respectively.

(vii) in clause 7 by deleting the figures "\$1.00" and "\$1.25" and substituting the figures "\$2.00" and "\$2.50" respectively;

(b) in the Fourth Schedule by—

(i) deleting the figures "75 00" wherever they occur and substituting in each place the figures "112 50";

(ii) deleting the figures "150 00" in both places where they occur and substituting the figures "225 00"; and

(iii) deleting the figures "50 00" and substituting the figures "75 00"; and

(c) in the Fifth Schedule—

(i) in Part I by—

A. inserting after paragraph (b) the following paragraph—

"(c) for the period commencing
February 1, 1992
\$675.00 per quarter
(payments to be made
monthly)."; and

B. deleting the figures "\$1.50" and substituting the figures "\$2.25"; and

(ii) in Part II by deleting the figures "25 cents" and substituting the figures "37 cents".

PART VII

MOTOR VEHICLES TAX

Fourth Schedule
to Chap. 48:50
amended

7. The Motor Vehicles and Road Traffic Act is amended in Part I of Appendix A to the Fourth Schedule by—

(a) deleting item 1 and substituting the following item:

<i>"1. Class or Description of Motor Vehicles</i>	<i>Motor Vehicle Tax</i>
(1) Private motor cars or rented cars, station wagons or estate vehicles:	
(a) Engine size not exceeding 999 cc	\$0.50 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc	\$1.00 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc	\$2.50 per cc
(d) Engine size exceeding 1799 cc but not exceeding 2499 cc	\$3.00 per cc
(e) Engine size exceeding 2499cc but not exceeding 3499 cc	25 per cent of market price
(f) Engine size exceeding 3499 cc	45 per cent of market price
(g) Passenger vehicles with a market price in excess of \$200,000 irrespective of engine size	45 per cent of market price

(2) Taxis and Maxi-Taxis:

- | | |
|---|--------------------------------|
| (a) Engine size not exceeding 999 cc | \$0.125 per cc |
| (b) Engine size exceeding 999 cc but not exceeding 1499 cc | \$0.25 per cc |
| (c) Engine size exceeding 1499 cc but not exceeding 1799 cc | \$0.625 per cc |
| (d) Engine size exceeding 1799 cc but not exceeding 2499 cc | \$0.75 per cc |
| (e) Engine size exceeding 2499 cc but not exceeding 3499 cc | 6.25 per cent of market price |
| (f) Engine size exceeding 3499 cc | 11.25 per cent of market price |
| (g) Taxis and maxi-taxis with a market price in excess of \$200,000.00, irrespective of engine size | 11.25 per cent of market price |

(3) Motor Cycles:

- | | |
|--------------------------------------|---------------|
| (a) Engine size not exceeding 999 cc | \$0.50 per cc |
| (b) Engine size exceeding 999 cc | \$1.00 per cc |

(4) Goods Vehicles ... Nil"; and

- (b) inserting at the end the following note—
 "Note—For the purposes of this Part of this Schedule a station wagon or estate vehicle is not a goods vehicle."

PART VIII

SAVINGS BONDS

Regulations
amended
Chap. 71:41

8. The National Tax Free Savings Bonds Regulations are amended—

- (a) in regulation 2 by—
- (i) inserting after the regulation designation "2." the subregulation designation "(1)"; and
 - (ii) inserting the following subregulation—
 - " (2) A person may not purchase or hold more than the value of \$500,000 in bonds."; and
- (b) by repealing regulation 9 and substituting the following regulation:

"Maturity and
interest

9. Bonds shall have a maturity of five, seven and ten years and interest shall be paid annually at the rate of six, seven and eight per cent respectively, commencing with the year in which the bond is purchased and ending with the year in which the bond matures."

PART IX

INCOME TAX

Chap. 75:01
amended

9. (1) The Income Tax Act is amended—

- (a) in section 8(1) by—
- (i) deleting the full stop at the end of paragraph (q) and substituting a semi-colon; and
 - (ii) inserting the following paragraph—
 - "(r) interest on bonds to which section 48F applies.";

(b) in section 10—

(i) in subsection (1) by repealing paragraph (a) and substituting the following paragraph:

"(a) in the case of gains or profits from employment or office under section 5(1)(e), the outgoings or expenses allowable shall be—

(i) expenses that were wholly, exclusively and necessarily incurred and defrayed in respect of travelling in the performance of the duties of the employment or office, or keeping or maintaining means of transport to enable the performance of those duties;

(ii) expenses incurred in the payment of membership fees by a member of—

A. a trade union registered under the Trade Unions Act;

Chap. 88:02

B. an appropriate recognised association under the Prison Service Act, Police Service Act or Fire Service Act,

Chap. 13:02

Chap. 15:01

Chap. 35:50

in an amount not exceeding \$200.00;"

(ii) by repealing subsections (3), (5) and (6) and substituting the following subsections:

" (3) Where land and improvements thereon are used by or on

behalf of the owner or are used rent-free by the occupier for the purpose of residence, there shall be allowed, subject to subsection (5)—

- (a) a deduction of a sum not exceeding thirty-six thousand dollars in respect of interest paid on a loan or overdraft wholly and exclusively used in respect of the land and improvements; and
- (b) a deduction of a sum not exceeding twelve thousand dollars in respect of repairs to land and improvements thereon wholly and exclusively incurred in respect of such land and improvements,

as if it were a deduction for expenses incurred in the production of income."

" (5) Where in a year of income a person claims a deduction under paragraph (a) or (b) of subsection (3) in respect of—

- (a) land and improvements used by or on behalf of the owner, a deduction shall not be allowed in the same year of income to that person under the same paragraph, for any other land and improvements used by or on behalf of the owner; or
- (b) land and improvements thereon used rent-free by

the occupier, a deduction shall not be allowed in the same year of income to that person, under the same paragraph for any other land and improvements used rent-free by the occupier.

(6) The allowance of a deduction under subsection (3), in respect of land and improvements used by or on behalf of the owner in a year of income does not prevent or limit the allowance of a deduction under that subsection in respect of land and improvements used rent-free by the occupier in the same year of income.";

- (c) in section 48E by deleting the words "twenty per cent" and "three hundred dollars" and substituting the words "twenty-five per cent" and "six hundred and twenty-five dollars" respectively;
- (d) by renumbering section 48F as section 48G and inserting after section 48E the following section:

"Tax credit
entitlement

48F. (1) Subject to this section, an individual to whom section 48B applies, who in a year of income purchases bonds issued in accordance with the National Tax Free Savings Bonds Regulations, is entitled in that year of income to a tax credit of an amount equal to the following:

- (a) fifteen per cent of the face value of the bonds where the maturity period is five years;

- (b) twenty per cent of the face value of the bonds where the maturity period is seven years; and
- (c) twenty-five per cent of the face value of the bonds where the maturity period is ten years.

(2) The tax credits referred to in subsection (1) apply only to such portion of the bonds purchased in a year of income by any person, which does not exceed fifty thousand dollars in value.

(3) The tax credit is allowed only to the original purchaser of the bond, and for the year of income in which it was purchased.";

(e) in Part I of the Third Schedule—

- (i) in item (c) by deleting the words "30 cents" and substituting the words "35 cents"; and
- (ii) in item (d) by deleting the words "35 cents" and substituting the words "40 cents"; and

(f) in the Fourth Schedule—

- (i) in clause (1), by deleting the words "one hundred and sixty-five" and substituting the words "one hundred and eighty-five"; and
- (ii) in clause (2) by deleting the word "sixty-five" and substituting the word "eighty-five".

(2) This Part is deemed to have come into operation on 1st January, 1992.

PART X

CORPORATION TAX

10. (1) The Corporation Tax Act is amended by deleting the word "forty" wherever it occurs in the First Schedule and substituting the word "forty-five".

(2) This Part is deemed to have come into operation on 1st January, 1992.

PART XI

STAMP DUTY

11. The Stamp Duty Act is amended—

Chap. 76:01
amended

(a) in the First Schedule by—

- (i) deleting the figures "120.00" in the second column adjacent to the heading "Admission of any person as a Solicitor in the Supreme Court" and substituting the figures "250.00";
- (ii) deleting the figures "0.25" in the second column adjacent to the heading "Agreement, or any Memorandum of an Agreement under hand only, and not otherwise specifically charged with any duty whether the same is only evidence of a contract, or obligatory upon the parties from its being a written instrument, not made by a public officer officially" and substituting the figures "1.00";
- (iii) deleting the figures "5.00" in the second column adjacent to the heading "Appointment of a new Trustee, and appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a Will" and substituting the figures "25.00";
- (iv) deleting the figures "0.50" in the second column adjacent to the heading "Bill of Health in the case of vessels under sixty tons net register" and substituting the figures "2.50";

- (v) deleting the figures "2.50" in the second column adjacent to the heading "Bill of Health in the case of vessels over sixty tons net register" and substituting the figures "10.00";
 - (vi) renumbering paragraph (n) as paragraph (o) in the exemptions to the entry "*Customs entries in respect of imported goods*" and inserting after paragraph (m) the following paragraph—
 - " (n) fabric of all materials in the piece.";
 - (vii) inserting after the words "Stamp Duty" in the first paragraph relating to stamp duty in the exemptions to the entry "*Customs entries in respect of imported goods*" the words "on customs entries";
 - (viii) inserting after the seventh paragraph relating to stamp duty in the exemptions to the entry "*Customs entries in respect of imported goods*" the following paragraph:
 - " For the purposes of collecting and enforcing the payment of stamp duty on customs entries the Customs Act and any other written law relating to the importation of goods shall apply in the same manner as if the duty were a duty of customs.";
 - (ix) deleting the figures "0.35" in the second column adjacent to the words "Where it exceeds five hundred dollars, for every additional two hundred and fifty dollars or part of two hundred and fifty dollars" under the heading commencing with the words "Bond, Covenant, or Instrument of any kind whatsoever," and substituting the figures "0.50";
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- (x) deleting the figures "0.25" in the second column adjacent to the words "Where the payment is to continue for a term of life or any other indefinite period for every fifty dollars and for every fractional part of fifty dollars of the annuity or sum annually payable" under the heading commencing with the words "Bond, Covenant, or Instrument of any kind whatsoever," and substituting the figures "0.50";
 - (xi) deleting the figures "2.50" in the second column adjacent to the heading "Bond for obtaining Letters of Administration" and substituting the figures "10.00";
 - (xii) deleting the figures "5.00" in the second column adjacent to the heading "Bond of any kind whatsoever not specifically charged with any duty" and substituting the figures "25.00";
 - (xiii) deleting the figures "5.00" in the second column adjacent to the heading "Deeds of any kind whatsoever not otherwise mentioned in this Schedule" and substituting the figures "25.00";
 - (xiv) deleting the figures "5.00" in the second column adjacent to the heading "Exchange, Partition or Division:— Instrument effecting, if not otherwise charged by this Act" and substituting the figures "25.00";
 - (xv) deleting the figures "5.00" in the second column adjacent to paragraph (4) of the heading "Letter or Power of Attorney, Mandate or other instrument in the nature thereof—" and substituting the figures "25.00";
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- (xvi) adding at the end of paragraph (1) under the heading "Mortgage, Bond, Debenture, Covenant, Bill of Sale or Warrant of Attorney to confess and enter up judgement" the following—
 "Do. \$1,500 for every \$250, and also for every fractional part of \$250 of such amount (in respect of property other than property which is or includes a dwelling house and is used wholly or mainly for residential purposes) . . . \$1.00";
- (xvii) deleting the figures "0.05" in the second column in relation to the heading "Policy of Sea Insurance—" and substituting the figures "0.25", and deleting all the words from "For time—" to the words "distinct interest."; and
- (xviii) deleting the figures "2.50" in the second column adjacent to the words "For every \$500, and also for any fractional part of \$500, of the amount of value of the property settled or agreed to be settled" under the heading commencing with the word "Settlement" and substituting the figures "5.00"; and
- (b) in the Second Schedule by inserting after item 18 the following item:
 " 18A. Corned mutton in tins".

PART XII

MISCELLANEOUS TAXES

12. (1) The Miscellaneous Taxes Act is amended—
 (a) in section 35(1) by inserting after the word "Act" in the first place where it occurs the

words "or are allowed conditional reduced rates of duty under the Fourth Schedule to that Act";

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

"SIXTH SCHEDULE

(Section 34)

PART I

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.02	Malta beverage ...	\$0.20 per litre at a specific gravity of 1050 ^g and so in proportion for any difference in quantity or gravity
22.03	Beer ...	\$7.26 per litre at an original gravity of 1050 ^g and so in proportion for any difference in quantity or gravity
22.03	Stout ...	\$7.26 per litre at an original gravity of 1050 ^g and so in proportion for any difference in quantity or gravity
22.03	Porter and Ale ...	\$7.26 per litre at an original gravity of 1050 ^g and so in proportion for any difference in quantity or gravity
22.04	Sparkling wines (including Champagne)	\$29.85 per litre
22.04	Other wines (of the juice of grapes)	\$19.58 per litre
22.05	Vermouth ...	\$19.58 per litre
22.06	Other fermented beverages	\$12.53 per litre
22.08	Whiskey and blended whiskey	\$115.40 per litre of alcohol by volume

22.08	Brandy and blended brandy			\$115.40 per litre of alcohol by volume
22.08	Rum	...	...	\$57.24 per litre of alcohol by volume
22.08	Rum punch		...	\$57.24 per litre of alcohol by volume
22.08	Gin	...	...	\$104.48 per litre of alcohol by volume
22.08	Vodka	...	...	\$109.74 per litre of alcohol by volume
22.08	Cordials and liqueurs			\$148.95 per litre of alcohol by volume
22.08	Other potable spirits			\$75.39 per litre of alcohol by volume

PART II

24.02	Cigarettes	...		\$1.25 per packet of 20 and so in proportion when not so packed
24.02	Cigars	...	...	\$17.24 per kilogram
24.03	Smoking tobacco	...		\$32.73 per kilogram”;

(c) in the Seventh Schedule by—

(i) inserting in the appropriate numerical sequence the following items:

“87.02 Public-transport type passenger motor vehicles (excluding vehicles to be operated as maxi-taxis, imported with the permission of the minister to whom responsibility for transport is assigned*) 50

NOTE: * Upon re-registration on a change of use under the Motor Vehicles and Road Traffic Act within three years of the registration as a taxi under that Act, import surcharge becomes payable at the rate of fifty per cent.

87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Customs H.S. Tariff Heading Nos. 87.02 and 87.11), including station wagons and racing cars 15

87.04 motor vehicles for the transport of goods (excluding vehicles of a gross vehicle weight exceeding 6.6 tonnes) ... 50";

(ii) inserting in the appropriate numerical sequence the following items:

		%
Ex 04.06	Cheese	0
Ex 0407.001	Hatching eggs for breeder flock	50
Ex 0407.002	Hatching eggs for broiler flock	50
Ex 0407.009	Hatching eggs for layers	0
Ex 04.10	Eggs in shell, other than birds' eggs	35
Ex 05.11	Eggs in shell, whether or not for hatching purposes, inedible	0
Ex 0603.101	Anthuriums	0
Ex 0603.103	Chrysanthemums	25
07.11	Vegetables, mixed or not, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	0
16.01	Sausages and similar products, of meat and meat offal, food preparations based on these products	45
16.02	Other prepared or preserved meat and meat offal (including ham and bacon) but excluding corned beef	35
Ex 16.02	Offals of meat (excluding offals of bovine animals and offals of swine), salted, dried or in brine, however else preserved or prepared	0
Ex 16.02	Meat other than meat of poultry, swine and bovine animals (excluding all offals), salted, dried or in brine, smoked or not, or however else preserved or prepared	0
Ex 16.04	Canned salmon and other canned fish (excluding canned sardines, canned tuna, canned mackerel and canned herrings)	35
17.04	Sugar confectionery (including white chocolate) not containing cocoa; including snack foods, corn-based, wheat-based, or potato-based	35
18.06	Chocolate and other food preparations containing cocoa, including breakfast cereals containing cocoa, however described requiring no further cooking or processing	35
Ex 19.03	Snack foods—potato-based	35
Ex 19.04	Prepared snack foods obtained by the swelling or roasting of corn or wheat; breakfast cereals however described requiring no further cooking or processing	35

		%
1905.002	Biscuits, sweetened	35
Ex 20.01	Vegetables (other than pigeon/congo peas) and fruits, prepared or preserved by vinegar or acetic acid in packages less than 50 kg.	45
Ex 20.04	Vegetables (other than pigeon/congo peas) and fruits, prepared or preserved otherwise than by vinegar or acetic acid, frozen, in packages less than 50 kg.	45
Ex 20.04	Vegetables (other than pigeon/congo peas) and fruits, prepared or preserved otherwise than by vinegar or acetic acid, frozen, in packages not less than 50 kg.	45
Ex 20.05	Vegetables (other than pigeon/congo peas) and fruits, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, in packages not less than 50 kg.	45
Ex 20.06	Fruit and fruit peel, preserved by sugar (drained, glaze or crystallized)	35
2008.001	Prepared ground nuts	35
Ex 2008.002	Other prepared nuts, including mixtures	35
2008.003	Peanut butter	35
Ex 20.09	Fruit juices, natural/fresh, re-constituted or in concentrate form	45
2009.101	Fruit juices (orange and grapefruit) concentrated	50
2103.201	Tomato ketchup and catsup	35
2103.302	Prepared Mustard	35
2103.902	Mayonnaise	35
Ex 2103.909	Salad dressing and salad cream, barbecue sauce, mixed condiments and mixed seasonings	35
Ex 2104.101	Canned vegetable soup	35
2106.006	Artificial sweeteners	0
Ex 2106.009	Custard powder; egg not in shell or snack foods prepared other than by swelling and roasting; gelatin desserts sweetened and flavoured	35
2501.001	Table salt in retail packages not more than 2.5 kg excluding sodium chloride analar	35
2501.002	Other refined table salt excluding sodium chloride analar	50
2523.201	Portland building cement, (grey)	35
Ex 2523.209	Other portland cement and sulphate resistant cement (excluding artificially coloured cement)	35
Ex 3214.903	Grafting putty (motor body filler)	35
Ex 3214.909	Automotive glazing putty	25
Ex 3215.10	Printers/Printing Ink	35
Ex 33.02	Synthetic perfume and flavour material and concentrate	35
Ex 3301.103	Lime Oil	35
Ex 34.01	Toilet soap (including medicated) in any form; laundry soap in any form except liquid	35
Ex 34.02	Detergents (other than dish washing liquid) and liquid bleaches	35
Ex 34.06	Candles of wax	35
3505.20	Glues	25
35.06	Other prepared Glues	35
Ex 5607.001	Ropes, with a diameter of not less than 1/4" of manila, sisal, jute, hemp and polypropylene and other man-made fibres however described	35

		%
Ex 6907.001	Unglazed ceramic wall and floor tiles ...	0
Ex 6908.001	Ceramic floor and wall tiles (glazed) ...	25
Ex 69.10	Sinks, wash basins, bath/bath tubs, toilet bowls/water closets, separate or combined (ceramic)	25
Ex 6913.00	Ornamental ceramic articles ...	35
Ex 7321.101	Gas Stoves ...	35
Ex 7326.90	Poultry appliances of metal (bulk feedbins, feeders and laying nests)	35
Ex 7616.909	Aluminium anodes ...	25
Ex 7907.90	Zinc anodes ...	25
8309.10	Crown Corks ...	45
Ex 8407.33	Used engines of a cylinder capacity exceeding 250cc but not exceeding 1000cc	20
Ex 8407.34	Used engines of a cylinder capacity exceeding 1000cc	20
Ex 8408.20	Used engines of a kind used for the propulsion of vehicles to which Chapter 87 of the Customs Tariff applies	20
Ex 8414.51	Domestic electric fans (table top and standing) ...	35
Ex 84.15	Electrical air-conditioners of a capacity of 8,000 (2.34 kw-hour) to 36,000 Btu (10.5 kw-hour) excluding automotive air-conditioners	35
Ex 84.18	Electrically operated deep freezers under (1) horse-power or 750 watts	35
Ex 84.18	Electrically operated refrigerators of a cubic capacity of more than six cubic feet (178) litres up to twenty-three cubic feet (685) litres	35
Ex 8433.591	Machinery and appliances for cane harvesting ...	0
8524.10	Gramophone records ...	25
Ex 9401.60	Other seats with wooden frames ...	35
Ex 94.03	Furniture and parts primarily of metal, plastic or wood including rattan, wicker, etc., pre- fabricated cupboards and shelving	35
9401.30	Swivel seats (with variable height adjustment)	25
9401.70	Other seats with metal frames ...	25
Ex 8509.801	Blenders, electrically operated, less than one h.p.	35";

and

(iii) inserting in the appropriate numerical sequence
the following items:

		%
"Ex 0208.001	Edible meat offal, chilled or frozen, not fresh, excluding offals of bovine animals	35
Ex 02.10	Meat of swine, salted, or in brine ...	0
Ex 02.10	Meat of swine, dried or smoked ...	35
Ex 0210.20	Meat of bovine animals salted or in brine ...	0
Ex 0210.20	Meat of bovine animals, dried or smoked ...	35
0210.901	Meat other than of bovine or swine ...	35
Ex 0210.902	Edible meat offal, excluding offal of bovine animal and offal of swine	35
Ex 03.05	Salted cod or other salted fish, excluding salted mackerel	35
Ex 03.06	Shrimps, prawns and lobsters whether in shell or not, dried, salted, boiled or in brine, also, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine	35

		%
Ex 04.01	Liquid milk, plain or flavoured ...	50
Ex 04.02	Liquid milk, plain or flavoured ...	50
Ex 0402.91	Evaporated milk, unsweetened ...	50
Ex 0402.991	Sweetened condensed milk ...	50
0710.40	Corn on the cob, corn kernels—whole raw in salted water, or frozen, or however prepared, however packaged	50
0713.004	Split peas (Yellow) ...	0
Ex 08.03	Bananas, including plantains, dried ...	35
Ex 0804.10	Dates, dried ...	35
Ex 0804.20	Figs, dried ...	35
Ex 08.04	Pineapples, avocados, guavas, mangoes and mangosteens, dried	35
Ex 08.05	Citrus fruit, dried, or canned ...	35
0806.20	Grapes, dried ...	35
Ex 08.11	Fruit, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	25
Ex 08.12	Fruit provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption	35
Ex 0814.001	Peel of citrus fruit, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	35
Ex 09.01	Ground Coffee ...	35
Ex 0901.20	Coffee beans roasted ...	35
Ex 09.04	Pepper of the genus <i>piper</i> , ground fruits of the genus <i>capsicum</i> or the genus <i>pimenta</i>	35
Ex 09.05	Vanilla, ground or powdered ...	25
0906.20	Cinnamon and Cinnamon tree flowers, ground or powdered	35
Ex 09.08	Nutmeg, mace and cardamons ground or powdered	35
Ex 09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices, ground or powdered	35
Ex 11.05	Potato (not sweet) in flakes, in granule, or in powder form, dehydrated or not	35
Ex 1602.50	Beef, veal (excluding offals and corned beef) prep. or preserved but not pickled in brine	35
Ex 1604.20	Prepared or preserved fish ...	35
1604.30	Caviar and caviar substitutes ...	35
Ex 1605.10	Crabmeat, prepared or preserved ...	35
1605.20	Shrimps and prawns, prepared or preserved ...	35
1605.30	Lobsters, prepared or preserved ...	35
1701.991	Icing sugar ...	50
Ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey	35

		%
18.03	Cocoa paste, whether or not defatted ...	35
18.05	Cocoa powder not containing added sugar or other sweetening matter	35
1806.001	Cocoa powder containing added sugar or other sweetening matter	35
Ex 1901.902	Food preparations of malt extract, containing cocoa powder in a proportion by weight of less than 50%	35
Ex 20.02	Tomatoes prepared or preserved other than by vinegar or acetic acid	35
Ex 20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid in packages of less than 50 kg	35
Ex 20.07	Jams, fruit jellies and marmalades ...	35
Ex 20.08	Fruit, otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit	35
Ex 2101.10	Instant coffee ...	35
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	35
Ex 2202.90	Beverages consisting of milk, flavoured with cocoa or other substances	35
Ex 2308.00	Peel of fruit not elsewhere specified or included ...	0
Ex 3704.00	Exposed film, not developed, for advertising purposes	25
Ex 3705.00	Exposed film, developed, for advertising purposes	25
Ex 39.17	Sewerage pipes of plastic; PVC pipes, other plastic pipes rigid for plumbing and drainage polyethylene tubes (up to 4.0 metres in diameter)	35
Ex 3917.301	Garden hose (of inside diameter 10 mm to 26 mm)	35
Ex 39.20	Non-adhesive polyethylene sheets (gauge 150 microns and up to 2.0 metres lay flat) and polystyrene sheets (gauge up to 2.0 mm and width up to 1 metre), not combined with other material, film laminated plastic film, printed plastic film including printed cellophane, plastic film for shrink and stretch wrapping for packaging purposes excluding PVDC film	35
Ex 39.21	Re-inforced polyethylene sheets (gauge 150 and up to 2.0 metres lay flat), and polystyrene sheets (gauge to 2.0 mm and width up to 1 metre), film, printed plastic film, including printed cellophane, plastic film for shrink and stretch wrapping for packaging purposes excluding PVDC film	35
Ex 39.23	Boxes, cases and crates (including sweet drink cases); containers for packaging goods for resale, sacks and bags (including shopping bags), plastic bottles, stoppers, lids, caps and other closures	35
Ex 39.23	Chocolate and candy inserts ...	35
Ex 39.24	Clothes hangers, however described, cups, forks, knives, plates, spoons and tumblers (excluding melamine table ware) buckets, dustbins, flower pots, and saucers for flower pots	35

		%
Ex 39.24	Drinking straws, place-mats, coasters, and saucers (excluding melamine table wear) laundry baskets (diameter 300 mm to 450 mm height less than 400 mm) basins of sizes between 300 mm and 400 mm, ice-cube trays, shower curtains and drums	35
Ex 39.25	Doors, tanks, skylights, gutters and fittings for rain water guttering	35
Ex 39.26	Broom and mop handles (excluding scrub-up brushes as used in the operating theatre) water tanks, plastic signs, bubbles, spoilers, motor-boat windshields	35
4005.001	Sheets for tyre repair	25
Ex 4005.009	Other compounded rubber, unvulcanized for re-treading vehicle tyres and other tyre repairs	25
Ex 4006.10	Camel-back strips for re-treading rubber tyres ...	25
Ex 4006.90	Other forms and articles, of un-vulcanized rubber, for re-treading vehicle tyres and other tyre repairs	25
Ex 4007.00	Vulcanized rubber thread and cord for re-treading vehicle tyres and other tyre repairs	25
Ex 4008.00	Foam rubber slabs	25
Ex 40.11	New pneumatic tyres for motor-cars, station wagons, racing cars, buses and lorries and other pneumatic tyres	50
Ex 40.12	Re-treaded or used pneumatic types of rubber and tyre flaps	50
Ex 42.02	Suitcases (all types) made of all materials except natural leather; handbags, purses, shopping bags, kit-bags, knapsacks, school bags, tote bags of all material excluding those made of natural leather	35
Ex 42.03	Industrial and household gloves of natural leather	50
Ex 44.17	Broom and mop handles (excluding scrub-up brushes as used in the operating theatre)	35
Ex 4418.20	Wooden doors	35
4421.10	Clothes hangers	35
Ex 46.02	Handbags, purses, shopping bags, kit bags, knapsacks, school bags, tote bags	35
Ex 48.02	Uncoated paper and paper board of a kind used for printing and writing or other graphic purposes	35
Ex 4806.00	Machine glazed bleached wrapping paper ...	35
Ex 4809.00	Carbon paper, self copy paper and other copy or transfer paper whether or not printed	35
Ex 48.10	Paper and paperboard coated on one side with kaolin or other inorganic substance	35
Ex 48.17	Envelopes, letter cards, plain post cards and correspondence cards, writing paper in sheets and pads	35
Ex 48.18	Toilet rolls, paper towels, serviettes, disposable diapers (baby napkins)	25
Ex 4819.301	Bags and other packaging containers made wholly or partly of paper/paperboard, except cardboard boxes (unprinted with more than 40 cm)	35
Ex 4819.309	Bags and other packaging containers made wholly or partly of paper/paperboard, except cardboard boxes	35

		%
Ex 4819.401	Bags and other packaging containers made wholly or partly of paper/paperboard except cardboard boxes (unprinted)	35
4819.409	Bags and other packaging containers made wholly or partly of paper/paperboard except cardboard boxes (other)	50
Ex 4819.50	Other packaging containers	35
Ex 48.20	Diaries, desk pads, memo pads, sketch pads, recording or accountancy books, writing paper in sheets and pads and albums for samples or collections	35
4820.20	Exercise books	35
4821.00	Paper or paper board labels of all kinds, whether or not printed	35
Ex 4823.40	Rolls, sheets and dials, printed for self recording apparatus	35
Ex 4823.50	Writing paper in sheets and pads and paper in rolls for business machines	35
4909.00	Post cards and greeting cards (including religious cards)	35
4910.00	Calendars of any kind, printed, (including calendar blocks)	35
52.08	Woven fabrics of cotton containing 85 per cent or more by weight of cotton weighing not more than 200 g/m ²	0
52.09	Woven fabrics of cotton containing 85 per cent or more by weight of cotton weighing more than 200 g/m ²	0
52.10	Woven fabrics of cotton containing less than 85 per cent by weight of cotton mixed mainly or solely with man-made fibres weighing not more than 200 g/m ²	0
52.11	Woven fabrics of cotton containing less than 85 per cent by weight of cotton mixed mainly or solely with man-made fibres weighing more than 200 g/m ²	0
52.12	Other woven fabrics of cotton	0
5407.00	Woven fabrics of synthetic filament yarn including woven fabrics obtained from materials of Heading No. 5404.00	0
5408.00	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of Heading No. 5405.00	0
55.12	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by weight of synthetic staple fibres	0
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by weight of such fibres mixed mainly or solely with cotton of a weight not exceeding 170 g/m ²	0
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170 g/m ²	0
55.15	Other woven fabrics of synthetic staple fibres	0
55.16	Woven fabrics of artificial staple fibres	0

		%
Ex 5607.009	Cables with a minimum diameter of 1/4 " or more made of manila, sisal, jute, hemp and polypropylene and other man-made fibres however described	50
Ex 58.02	Terry towelling and similar woven terry fabrics ...	50
Ex 60.01	Fabrics of synthetic or artificial/(man-made) fibres knitted	0
Ex 60.02	Cotton fabrics, including sea island cotton knitted, bleached or unbleached	0
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03. (excluding safety clothing, rain-coats, diving wet suits)	55
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets) and wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04 (excluding safety clothing, rain-coats, diving wet suits)	55
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. (excluding safety clothing, rain-coats, diving wet-suits)	55
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.05	Men's or boys' shirts, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.07	Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.09	T-shirts, singlets and other vests, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55

		%
6111.00	Babies' garments and clothing accessories, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.12	Track suits, ski suits and swimwear, knitted or crocheted (excluding safety clothing, rain coats, diving wet-suits)	55
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00. (excluding safety clothing, rain-coats, diving wet-suits)	55
6114.00	Other garments knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins (excluding safety clothing, rain-coats, diving wet-suits)	55
61.16	Gloves, mittens and mitts, knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories (excluding safety clothing, rain-coats, diving wet-suits)	55
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03 (excluding safety clothing, rain-coats, diving wet-suits)	55
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets) wind-cheaters wind-jackets and similar articles other than those of heading No. 62.04 (excluding safety clothing, rain-coats, diving wet-suits)	55
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), (excluding safety clothing, rain-coats, diving wet-suits)	55
62.05	Men's or boys' shirts (excluding safety clothing, rain-coats, diving wet-suits)	55
62.06	Women's or girls' blouses, shirts and shirt-blouses (excluding safety clothing rain-coats, diving wet-suits)	55
62.07	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles (excluding safety clothing, rain-coats, diving wet-suits)	55

		%
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles (excluding safety clothing, rain-coats, diving wet-suits)	55
6209.00	Babies' garments and clothing accessories (excluding safety clothing, rain-coats, diving wet-suits)	55
6210.00	Garments made up of fabrics of heading No. 5602.00, 5603.00, 5903.00, 59.06 or 5907.00. (excluding safety clothing, rain-coats, diving wet-suits)	55
62.11	Track suits, ski-suits and swimwear; other garments (excluding safety clothing, rain-coats, diving wet-suits)	55
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof whether or not knitted or crocheted (excluding safety clothing, rain-coats, diving wet-suits)	55
6213.00	Handkerchiefs (excluding safety clothing, rain-coats, diving wet-suits)	55
6214.00	Shawls, scarves, mufflers, mantillas, veils and the like (excluding safety clothing, rain-coats, diving wet-suits)	55
6215.00	Ties, bow ties and cravats (excluding safety clothing, rain-coats, diving wet-suits)	55
62.16	Gloves, mittens and mitts (excluding safety clothing, rain-coats, diving wet-suits)	55
62.17	Other made-up clothing accessories: parts of garments or of clothing accessories, other than those of heading No. 62.12 (excluding safety clothing, rain-coats, diving wet-suits)	55
63.02	Bed-sheets, individual and towels of all material and weaves	35
Ex 6305.31	Polypropylene socks and bags of a kind used for the packing of goods	25
64.01	Water-proof foot-wear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	50
64.02	Other footwear with outer soles and uppers of rubber or plastics	50
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	50
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	50
64.05	Other footwear	50
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00 whether or not lined or trimmed	35

		%
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	35
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	35
65.06	Other headgear, whether or not lined or trimmed	35
Ex 6802.001	Wash basins, bathtubs and shower stalls of cultured marble	25
Ex 73.09	Metal containers for packaging storage and preservation of foods, beverages and other goods or for purposes not elsewhere specified including the storage of liquid and gases exceeding 300 litres	50
Ex 73.10	Metal containers for packaging storage and preservation of foods, beverages and other goods or for purposes not elsewhere specified including the storage of liquid and gases not exceeding 300 litres	50
Ex 7311.00	Containers for compressed or liquified gas of iron or steel	50
Ex 73.19	Steel pins (straight or ordinary pins)	... 50
7323.906	Clothes hangers	... 35
7612.001	Aluminum cans	... 50
Ex 76.16	Can ends of aluminum	... 50
Ex 7804.10	Lead plates used in the manufacture and repair of lead acid batteries and accumulators	50
Ex 7806.00	Solderless battery terminals	... 50
Ex 84.21	Other filtering or purifying machinery for motor and engine and components however described and from all sources	35
Ex 84.31	Well drilling equipment comprising: (1) Mechanical Latch-rings for down-hole pumps (2) Floating equipment namely: (i) Centralizers (ii) Differential collars (iii) Guide shoes (3) Scratchers	25
Ex 84.50	Domestic washing machines (fully automatic)	... 50
Ex 8507.001	Automotive starter batteries for motor cars, station wagons, estate cars, buses, other vehicles for transporting passengers and other goods and service vehicles	35
Ex 8507.009	Cells (including groups) used in the manufacture and repair of lead acid batteries and accumulators	35
Ex 8518.40	Power-amplifiers and Pre-amplifiers	... 35
Ex 85.19	Turntables, record-changers and record-players excluding coin or disc-operated record players	25
Ex 85.20	Audio cassette recording units	... 25
Ex 85.27	Cassette receivers; receivers (tuners-amplifiers), home-entertainment stereo centres, compact or audio combination units	35

		%
Ex 8527.11	Portable radio cassettes capable of operating without an external source of power	25
Ex 8527.31	Other portable radio cassettes ...	35
Ex 85.28	Television sets with screens of more than nine (9) inches diagonally whether or not combined in the same housing with other apparatus	35
Ex 8529.10	Television antennas (all types) except indoor antennas	50
Ex 85.35	Switchgear for domestic, industrial and high voltage usage exceeding 1,000 volts but up to a maximum of 36,000 volts	50
Ex 85.36	Switchgear for domestic, industrial and high voltage usage not exceeding 1,000 volts	50
Ex 8537.00	Switchgear equipped with two or more apparatus of heading No. 8535 or 8536 for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, other than switching apparatus of heading 85.17	50
Ex 85.38	Parts for switchgear suitable for use principally with the apparatus of heading 85.35, 85.36 and 8537.00	50
Ex 85.39	Light bulbs (tungsten filament lamps) 20 watt to 100 watts, screw and bayonet types not including bulbs for vehicles and flash lights	35
8544.101	Plastic (including PVC) insulated cable and wire of all sizes for electricity rated up to 3,000 volts (excluding computer and telephone cables)	25
Ex 8544.20	Plastic (including PVC) insulated cable and wire of all sizes for electricity rated up to 3,000 volts	25
Ex 8546.90	Elements (including groups) used in the manufacture of and repair of lead acid batteries and accumulators	50
Ex 8708.009	Exhaust systems, assembled or unassembled and their component parts however described (excluding exhaust systems for motor-cycles and manifold and decorative chrome-plated extensions with a length not more than 260 mm (10")) Radiators (assembled or unassembled) and their parts for motor vehicles (excluding caps), automotive disc brake pads	35
8716.801	Wheelbarrows	50
Ex 94.04	Mattresses (excluding mattresses for retractory beds as used in hospitals and ambulances)	35
Ex 94.05	Fluorescent lighting fixtures	25
Ex 9406.001	Pre-fabricated buildings of wood and their panels assembled, and parts	35
Ex 95.03	Soft toys of all materials, stuffed	50
9603.008	Paint brushes	25
Ex 96.03	Tooth brushes, brooms, brushes and mops of all types and of whatever materials or construction (excluding paint brushes and brushes which form part of industrial machines, similar appliances, and equipment and scrub-up brushes as used in the operating theatres)	35

				%
9607.10	Slide fasteners (zippers)	...	...	35
9609.101	Lead (i.e., graphite) pencils	...	...	35
9612.101	Typewriter ribbons made of fabric on open spools			50
Ex 9612.109	Other typewriter ribbons and similar ribbons made of fabric			25."

(2) In this Part—

- (a) subsection (1)(c)(ii) comes into operation on 12th May, 1992; and
- (b) subsection (1)(c)(iii) comes into operation on 30th June, 1992.

PART XIII

CUSTOMS DUTY

13. The Customs Act is amended in Part B of the Third Schedule by deleting the items with the Tariff heading Numbers 71.02, 71.03 and 71.12. Chap. 78:01 amended

PART XIV

LIQUOR LICENCES

14. The Liquor Licences Act is amended by deleting the Second Schedule and substituting the following Schedule: Chap. 84:10 amended

"SECOND SCHEDULE

DUTIES

Spirit Retailer's Licence	For Port-of-Spain and within 800m thereof	\$3,000 a year or, if permitted under section 15, \$825 per quarter
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Spirit Retailer's Licence	For San Fernando and within 800m thereof	\$3,000 a year or, if permitted under section 15, \$825 per quarter
Spirit Retailer's Licence	For any other town and within 800m thereof (except that portion of Morvant which lies within 800m of Port-of-Spain)	\$2,250 a year or, if permitted under section 15, \$600 per quarter
Spirit Retailer's Licence	Elsewhere	\$1,200 a year or, if permitted under section 15, \$350 per quarter
Wine Retailer's Licence	For Port-of-Spain	\$750 a year
Wine Retailer's Licence	For San Fernando	\$750 a year
Wine Retailer's Licence	Elsewhere	\$225 a year
Hotel Spirit Licence	Hotels with up to 15 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with 16 to 49 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with 50 to 150 bedrooms	\$1,500 a year
Hotel Spirit Licence	Hotels with more than 150 bedrooms	\$1,800 a year
Special Hotel Licence	Hotels with up to 15 bedrooms	\$3,000 a year

Special Hotel Licence	Hotels with 16 to 49 bedrooms	\$3,750 a year
Special Hotel Licence	Hotels with 50 to 150 bedrooms	\$4,500 a year
Special Hotel Licence	Hotels with more than 150 bedrooms	\$6,000 a year
Restaurant Licence	For Port-of-Spain	\$2,250 a year
Restaurant Licence	For San Fernando	\$2,250 a year
Restaurant Licence	Elsewhere	\$1,500 a year
Special Restaurant Licence	For Port-of-Spain and within 800m thereof	\$3,000 a year
Special Restaurant Licence	For San Fernando and within 800m thereof	\$3,000 a year
Special Restaurant Licence	Elsewhere	\$2,250 a year
Night Bar Licence	For Port-of-Spain and within 800m thereof	\$4,500 a year
Night Bar Licence	For San Fernando and within 800m thereof	\$3,750 a year
Night Bar Licence	Elsewhere	\$3,000 a year
Transfer fee under section 31 or under section 32		\$23.00
Occasional Licence under section 40 or under section 44		\$300.00

Spirit Grocer's Licence	For Port-of-Spain	\$3,000 a year or, if permitted under section 15, \$825 per quarter
Spirit Grocer's Licence	For San Fernando	\$3,000 a year or, if permitted under section 15, \$825 per quarter
Spirit Grocer's Licence	Elsewhere	\$1,200 a year or, if permitted under section 15, \$350 per quarter
Spirit Dealer's Licence		\$1,800 a year
Wine Merchant's Licence		\$450 a year".

PART XV

VALUE ADDED TAX

Act No. 37 of
1989 amended

15. (1) The Value Added Tax Act is amended—**(a) in section 3—**

- (i) in subsection (1) by inserting after the definition of "certificate of waiver" the following definition—

" 'clearance certificate' means a certificate issued under section 55A;"; and

- (ii) by inserting after subsection (2) the following subsection—

" (3) The Minister may by Order amend Schedule 3A. ";

(b) in section 14 by inserting after subsection (7) the following subsection—

" (8) Where subsection (6) applies, the person by whom the indemnity payment is to be made shall withhold from it the amount, if any, as may be claimed in respect of tax and pay it to the Board on behalf of the person to whom the payment is to be made.";

(c) in section 33(6)(c) by inserting after the word "value" where it occurs in the definition of the terms "VN", "VT", "IN", and "IT" respectively the words "inclusive of tax";

(d) in section 34(1)—

(i) by inserting at the end of paragraph (a) the words "in accordance with section 36(2)"; and

(ii) in paragraph (b) by—

A. inserting after the word "tax" in the first place where it occurs the word "paid"; and

B. substituting for the word "imported" the word "entered";

(e) in section 36—

(i) in subsection (1) by—

A. substituting for the words "subsection (3)" the words "subsection (3A)";

B. inserting after the word "supply" in the first place where it occurs the words "exceeding the sum of twenty dollars";

C. deleting the words "if he is requested by the recipient to do so,";

D. substituting for the words "subsection (2)" the words "subsection (3)"; and

- E. inserting after the word "supply" where it last occurs the words "or, if he is requested by the recipient to do so, a tax invoice in accordance with subsection (2)";
- (ii) in subsection (2) by inserting after the word "invoice" in the first place where it occurs the words "under this subsection"; and
- (iii) by substituting for subsection (3) the following subsections—
- " (3) A tax invoice under this subsection shall include—
- (a) the name, address and registration number of the supplier;
- (b) the date on which the invoice was given;
- (c) the consideration for the supply inclusive of tax;
- (d) such other particulars, if any, as are required by the regulations to be included in the invoice.

(3A) A registered person carrying on a business listed in Schedule 3A may make a commercial supply without issuing a tax invoice but such person shall, if requested by the recipient to do so, give a tax invoice in accordance with subsection (2)."; and

- (f) by inserting after section 55 the following section—

"Clearance Certificate 55A (1) The Board may issue or cause to be issued a clearance certificate for the purposes of the Central Tenders

Board Ordinance where the Board is satisfied that the person to whom the certificate is to be issued—

(a) does not owe any tax on his own behalf or on behalf of any other person; or

(b) has made satisfactory arrangements with the Board for the payment of any tax payable by him on his own behalf or on behalf of any other person.

(2) A clearance certificate shall be in a form approved by the Board.

(3) A clearance certificate shall be valid for such period not exceeding six months as may be determined by the Board.

(4) A person aggrieved by a refusal of the Board to grant him a clearance certificate may appeal to the Tax Appeal Board and the decision of the Tax Appeal Board shall be final.";

(g) in Schedule 2 by—

(i) deleting subparagraph (a) of paragraph (1) of item 1 and substituting the following subparagraph—

"(a) unprocessed food of a kind used for human consumption;"

(ii) inserting after item 8 the following items:

"8A. Any of the following medicines for human use—

(a) analgesics in the form of liquids, tablets, capsules or

other solid dosage forms for oral or rectal use;

- (b) cough and cold preparations in the form of liquids, tablets, capsules or other solid dosage forms for oral and nasal use;
- (c) antacids and antiflatulants in the form of liquids, tablets, capsules and other solid dosage forms for oral use;
- (d) laxatives in the form of liquids, tablets, capsules or other solid dosage forms for oral or rectal use;
- (e) anthelmintics in the form of liquids, tablets or capsules for oral use;
- (f) oral rehydration preparations in the form of salts or solutions of W.H.O./Pharmacopoeia standards.

8B. Diabetic—

- (a) diagnostic testing kits and devices for testing glucose in blood and urine;
- (b) insulin syringes with needles and devices of a type not exceeding 100 units (1.0 mL) capacity, for the administration of U-100 insulin."; and

(iii) inserting at the end the following item:

" 22. Books namely literary works, reference books, directories collections of letters or documents permanently bound in covers, loose-leaf books,

manuals or instructions whether complete with their binder or not, amendments to loose-leaf books even if issued separately, school work books and other educational texts in question-and-answer format with spaces for insertion of answers, children's picture and painting books, exercise books, but excluding brochures, pamphlets and leaflets, newspapers, magazines, journals and periodicals, photograph and stamp albums."; and

- (h) inserting after Schedule 3 the following Schedule—

"SCHEDULE 3A

[Section 36(3A)]

BUSINESSES EXEMPT FROM THE
REQUIREMENT TO ISSUE A TAX INVOICE

Fast Food Outlets
Gas Stations
Cinemas".

- (2) In this Part—

- (a) subsection 1(c) comes into operation on 1st June, 1992; and
(b) subsection 1(e) and (h) comes into operation on 1st July, 1992.

PART XVI

MISCELLANEOUS

16. Notwithstanding the repeal of purchase tax by the Value Added Tax Act, the Minister may, whenever he considers it expedient to do so, remit or refund in whole or in part any purchase tax on transactions which occurred prior to 1st January, 1990.

Refund or
remission
of tax

Passed in the House of Representatives this 4th day
of May, 1992.

R. CUMBERBATCH
Acting Clerk of the House.

Passed in the Senate this 6th day of May, 1992.

J. SAMPSON
Acting Clerk of the Senate.