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Fourth Session Third Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 9 of 1990**

[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, 1989, for the validation of certain acts and omissions and for matters connected therewith.

*[Assented to 26th April, 1990]*

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

1. This Act may be cited as the Finance Act, 1990. **Short title**

## PART I

## OLD AGE PENSIONS

Chap. 32:02  
amended

2. Section 3 of the Old Age Pensions Act is amended—  
(a) in subsection (1) as follows—

- (i) with effect from 1st January, 1983—  
by substituting for the words after  
“monthly rate of” occurring in line  
five, the words “two hundred dollars  
and an additional sum of fifty dollars  
per month to be called the Food  
Subsidy”;
- (ii) with effect from 1st January, 1986—  
by substituting for the words after  
“monthly rate of” occurring in line  
five, the words “two hundred and  
twenty-five dollars and an additional  
sum of fifty dollars per month to  
be called the Food Subsidy”;
- (iii) with effect from 1st January, 1990—  
by substituting for the words after  
“monthly rate of” occurring in line  
five, the words “two hundred and  
forty-five dollars and an additional  
sum of fifty-five dollars per month  
to be called the Food Subsidy”;

(b) by inserting the following new subsection—

“ (4) The provisions of this Act re-  
lating to qualification for and payment  
of pensions apply *mutatis mutandis* to  
the Food Subsidy.”.

## PART II

## FOOD STAMP PROGRAMME

Chap. 32:04  
repealed

3. The Food Stamp Programme Act is repealed with  
effect from 1st January, 1983.

## PART III

## MOTOR VEHICLES TAX

4. The Motor Vehicles and Road Traffic Act is amended— Chap. 48:50  
amended

(a) in section 18 by substituting for subsection (2) the following subsections—

“ (2) Motor Vehicles tax shall be payable in accordance with section 14 before the registration of a motor vehicle for a purpose other than that for which it was registered where the vehicle was first registered after 31st December, 1962.

(3) Where the tax paid in respect of the current registration is more than that payable for the class of vehicle in respect of which the new registration will apply, no tax is payable.”;

(b) by repealing and replacing Part I of Appendix A to the Fourth Schedule as follows—

## “PART I

## PARTICULARS OF TAX

1. Class or Description of Motor Vehicles	Motor Vehicle Tax	
(1) Motor Cars, station wagons or estate vehicles	Privately owned or rented motor cars	Taxi
(a) Engine size not exceeding 999 cm <sup>3</sup>		
(i) locally assembled	\$400 00 ...	... Nil
(ii) imported fully assembled	45 per cent of market price	\$1,500 00
(b) Engine size exceeding 999 cm <sup>3</sup> but not exceeding 1499 cm <sup>3</sup>		
(i) locally assembled	\$850 00 ...	... \$400 00
(ii) imported fully assembled	45 per cent of market price	\$1,500 00
(c) Engine size exceeding 1499 cm <sup>3</sup> but not exceeding 1799 cm <sup>3</sup>		
(i) locally assembled	\$3,400 00	... \$400 00
(ii) imported fully assembled	45 per cent of market price	\$1,500 00

(d) Engine size exceeding 1799 cm <sup>3</sup> but not exceeding 2499 cm <sup>3</sup>					
	(i) locally assembled		\$5,600 00	...	\$1,300 00
	(ii) imported fully assembled		45 per cent of market price		\$1,500 00
(e) Engine size exceeding 2499 cm <sup>3</sup> but not exceeding 3499 cm <sup>3</sup>					
	(i) locally assembled		\$7,500 00		\$1,500 00
	(ii) imported fully assembled		45 per cent of market price		\$1,500 00
(f) Engine size exceeding 3499 cm <sup>3</sup>					
	(i) locally assembled		45 per cent of market price		\$1,500 00
	(ii) imported fully assembled		45 per cent of market price		\$1,500 00
(2)	Mini-bus with thirteen seats or less		\$5,600 00		Nil
(3)	Maxi-bus with more than thirteen seats		\$10,000 00		Nil
(4)	Goods vehicle	...	...	...	Nil
(5)	Motor cycle	...	...	...	Nil
2. Re-registration of a motor vehicle on change of use where such vehicle is five years old or more					
	...	...	...	...	Nil
3. Re-registration of a motor vehicle on change of use where such vehicle is less than five years old, pro-rata on an annual basis as follows—					
(a)	four years old or more	...	...	1/5 of the difference between the tax paid on the current registration and the tax payable on registration for the new use	
(b)	three years old but less than four years old			2/5 of the difference between the tax paid on the current registration and the tax payable on registration for the new use	
(c)	two years old but less than three years old			3/5 of the difference between the tax paid on the current registration and the tax payable on registration for the new use	
(d)	one year old but less than two years old			4/5 of the difference between the tax paid on the current registration and the tax payable on registration for the new use	
(e)	less than one year old	...		the difference between the tax paid on the current registration and the tax payable on registration for the new use".	

## PART IV

## INCOME TAX

## 5. The Income Tax Act is amended—

(a) in section 4(2) by adding after the word “Act”  
in paragraph (b) the words “or any other  
written law administered by the Board”;

Chap. 75:01  
amended

(b) in section 8(1)—

(i) by deleting the full stop at the end  
of paragraph (m) and substituting  
a semi-colon; and

(ii) by inserting after paragraph (m)  
the following new paragraph—

“(n) the value of a meal voucher,  
up to a limit of ten dollars  
per work day, which is  
utilised by an employee for  
the purchase of a meal at  
a cafeteria, restaurant, fast  
food outlet or other eating  
establishment.”;

(c) in section 31(1) by substituting for paragraph  
(b) the following—

“(b) has made a contribution under such  
written laws or to such approved fund  
or scheme as is mentioned in section  
27(1)(c) or to an approved pension  
fund plan or has paid premiums under  
an approved deferred annuity plan,  
shall be allowed a deduction of the  
contributions made or premiums paid  
or both to an aggregate amount not  
exceeding one-sixth part of the  
chargeable income of such person  
estimated in accordance with the  
provisions of this Act before making  
the deductions specified in this sub-  
section and in section 20;”;

(d) by repealing subsections (4) and (5) of section  
31;

(e) in section 34 by adding immediately after subsection (6) the following new subsection—

“ (7) This section shall not apply to life insurance policies issued after 31st December, 1988.”;

(f) by deleting Part I of the Third Schedule and substituting the following new Part—

“PART I

RATES OF TAX PAYABLE ON CHARGEABLE INCOME OF A  
PERSON OTHER THAN A COMPANY

The rates of tax payable on the chargeable income of a person other than a Company shall be as follows—

<i>Chargeable Income</i>	<i>Rate of Tax</i>
(a) for every dollar of the first \$12,000 ...	... 5 cents
(b) for every dollar of the next \$8,000 ...	... 15 cents
(c) for every dollar of the next \$20,000 ...	... 30 cents
(d) for every dollar thereafter ...	... 35 cents.”;

(g) in the Fourth Schedule—

(i) in paragraph 1 by substituting for the words “one hundred and eighty-five”, the words “one hundred and sixty-five”;

(ii) in paragraph 2 by substituting for the words “eighty-five” the words “sixty-five”.

PART V

CORPORATION TAX

Chap. 75:02  
amended

6. The Corporation Tax Act is amended in the First Schedule by substituting for the words “forty-five” occurring in paragraphs 1 and 2, the word “forty”.

## PART VI

## STAMP DUTY

7. The Stamp Duty Act is amended in the First Schedule— Chap. 76:01  
amended

(a) by inserting immediately after paragraph (j) under the heading "Exemptions", the following new paragraph—

"(k) hearing aids and appliances for the physically handicapped;"; and

(b) by renumbering paragraph (k) as paragraph (l).

## PART VII

## LANDS AND BUILDINGS TAXES

8. The Lands and Buildings Taxes Act is amended by repealing section 21 and substituting therefor the following— Chap. 76:04  
amended

"Increase in  
case of  
default

21. Any tax or any part thereof, if unpaid at the expiration of three months after the same has become due, shall be increased at the rate of ten dollars per cent."

## PART VIII

## MISCELLANEOUS TAXES

9. The Miscellaneous Taxes Act is amended by—

(a) inserting immediately after section 33 the following new Parts—

Chap. 77:01  
amended

## "PART V

## ALCOHOLIC AND OTHER BEVERAGES TAX AND TOBACCO TAX

Alcoholic  
and other  
beverages  
tax and  
tobacco  
tax

34. (1) A tax called alcoholic and other beverages tax shall be charged on alcoholic and non-alcoholic beverages of non-Common Market origin imported into Trinidad and Tobago at the rates set out in Part I of the Sixth Schedule.

(2) A tax called tobacco tax shall be charged on smoking tobacco, cigarettes and cigars of non-Common Market origin imported into Trinidad and Tobago at the rates set out in Part II of the Sixth Schedule.

(3) The taxes referred to in subsections (1) and (2) are payable by the importer, as of 1st January, 1990.

(4) In this Part and in Part VI, the Tax Authority shall be the Comptroller of Customs and Excise, and in respect of collection and enforcement of the payment of these taxes the Comptroller has all such powers as are given to him under the Customs Act.

(5) The Minister may, whenever he considers it expedient to do so, remit or refund in whole or in part any tax payable under this Part or Part VI.

(6) The Comptroller of Accounts shall return any money which has been overpaid under this Part or Part VI, within two years of the certification by the Tax Authority of such overpayment.

(7) In this Part and in Part VI, "Common Market origin" has the meaning assigned to it by section 11 of the Customs Act.

## PART VI

### IMPORT SURCHARGE

**Import surcharge** 35. (1) A tax called import surcharge shall be charged at the time of entry within the meaning of the Customs Act on the wholesale value of the items of non-Common Market origin set out in the second column of the Seventh Schedule at the rates set out in the third column of the Seventh Schedule.

(2) The wholesale value of any item in respect of which import surcharge is chargeable shall be taken to be the value of the item ascertained in accordance with section 23 of the Customs Act plus the customs duty chargeable thereon plus twenty per cent of the sum of the value of the item ascertained as aforesaid plus the customs duty.";

(b) inserting immediately after the Fifth Schedule the following new Schedules—

#### "SIXTH SCHEDULE

##### PART I

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.02	Malta beverage ...	...\$0.20c. per litre at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.03	Beer ... ..	...\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Stout ... ..	...\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Porter and ale ...	...\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.05	Sparkling wines (including Champagne)	\$19.90 per litre
22.05	Other wines (of the juice of grapes)	\$13.05 per litre
22.06	Vermouth ... ..	...\$13.05 per litre
22.07	Other fermented beverages	\$8.35 per litre
22.09	Whiskey and blended whiskey	\$43.85 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Brandy and blended brandy	\$43.85 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Rum ... ..	...\$21.75 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Rum punch ... ..	...\$21.75 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Gin ... ..	...\$39.70 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Vodka ... ..	...\$41.70 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.09	Cordials and liqueurs ...	\$56.60 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Other potable spirits ...	\$28.65 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength

## PART II

24.02	Cigarettes ...	...\$0.28c. per packet of 20 and so in proportion when not so packed
24.02	Smoking tobacco	...\$18.70 per kilogram
24.02	Cigars ...	...\$9.85 per kilogram

## SEVENTH SCHEDULE

<i>CCN No.</i>	<i>Item</i>	<i>Import Surcharge %</i>
33063100	Shampoos ...	30
33064000	Perfumes and toilet waters ...	30
33065100	Face and body powders ...	30
33065200	Deodorants ...	30
33065900	Other skin care products ...	30
33066000	Manicure preparations ...	30
33067100	Hair creams and hair oils ...	30
33067200	Hair dyes ...	30
33067900	Other hair care products ...	30
33069100	Shaving creams ...	30
33069900	Other perfumery, cosmetics and toilet preparations	30
98031100	Ball point pens ...	30"

## PART IX

## SPIRITS AND SPIRIT COMPOUNDS

10. The Spirits and Spirit Compounds Act is amended— Chap. 87:54  
amended
- (a) by deleting section 72;
- (b) by renumbering sections 73 to 154 as sections 72 to 153 inclusive.

## PART X

## VALUE ADDED TAX

11. The Value Added Tax Act is amended— Act No. 37  
of 1989  
amended
- (a) in section 3(1) by repealing the definition of “importer” and replacing it with the following—
- “ “importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the officers, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer and for the purposes of this definition “officers” has the same meaning as it Chap. 78:01 has in the Customs Act;”;
- (b) in section 4(2) by adding the word “or” at the end of paragraph (b), substituting for the words “;or” occurring at the end of paragraph (c) the word “,” and deleting paragraph (d);
- (c) by repealing section 10 and replacing it with the following—
- “Comptroller  
to collect  
tax 10. (1) The Comptroller of Customs and Excise shall be responsible for the collection of the tax to which this Part applies.

(2) Tax on the entry of imported goods shall be charged and payable under this Act but, for the purposes of collecting and enforcing the payment of this tax the Customs Act and any other written law relating to the importation of goods shall apply in the same manner as if it were a duty of customs.”;

(d) in section 12—

(i) by removing the word “or” in the last line of subparagraph (ii) and substituting for the full stop occurring in the last line of paragraph (b) the words “;or”; and

(ii) by inserting immediately after paragraph (b) the following paragraph—

“(c) where the goods are re-imported after being exported for repair, renovation or improvement and it is further shown that the goods have been subjected to a process of repair, renovation or improvement abroad and where their form or character has not been changed, such goods shall be chargeable with tax as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof.”;

(e) by adding immediately after section 13, the following new section—

Refund on  
overpayments  
of tax on  
imports

13A. Where a person pays tax on imports in excess of his liability to the Comptroller of Customs and Excise, the Comptroller shall refund the amount by which the payment exceeds such liability.”;

(f) in section 14—

- (i) by deleting all the words after the words “commercial supply” occurring in line five of subsection (2);
- (ii) by repealing subsection (5) and replacing it with the following—

“ (5) Where a registered person ceases to carry on business, or ceases to be registered but continues to carry on business, any goods on hand that have not been supplied by him at the time when he ceases to carry on business, or ceases to be registered, shall be deemed to have at that time, been supplied by him and for the purposes of this Act, the deemed supply shall be regarded as a commercial supply and he shall be regarded as both the supplier and the recipient.”;
- (iii) by inserting the words “on or after the appointed day” after the word “incurred” occurring in line three of subsection (6);
- (iv) by adding immediately after subsection (6), the following new subsection—

“ (7) A sale, transfer, other disposition or indemnity payment occurring in subsection (2), (4) or (6) shall not constitute a commercial supply to a person who would not otherwise be liable for registration but for such event.”;

(g) in section 16(3)—

- (i) by deleting the words “a recipient who is” occurring in line three and by substituting for the words “carrying on a business” occurring in line four the words “making a commercial supply”; and
-

- (ii) by substituting a comma for the full stop and adding immediately thereafter, the following words—

“save that this provision does not apply where the supplier is registered or liable to be registered, other than as a result of the supply referred to in this subsection.”;

- (h) in section 18—

- (i) by substituting for subsection (4) the following new subsection—

“ (4) In subsection (3), “temporary accommodation” means accommodation not exceeding an aggregate of thirty days in any twelve month period.”;

- (ii) by adding immediately after subsection (4) the following new subsection—

“ (5) Where goods are supplied in accordance with section 14(5) the value of the goods that are deemed to be self-supplied shall be based either—

(a) on the open market value of the goods;  
or

(b) the cost of the goods at the time of acquisition,

whichever is the lower.”;

- (i) in section 29, by inserting immediately after subsection (3) the following new subsection—

“ (3A) Where a person, who is registered under section 25, fails to commence making commercial supplies the Board may cancel the registration of that person, and that person shall be required to pay to the Board within twenty-five days of cancellation of his

registration or such further period as the Board may allow, an amount equivalent to all input tax that had been refunded to him during the period of his registration.”;

(j) in section 33—

- (i) by substituting for the words “consideration that he receives for supplies” wherever they occur in subsection (2), the words “value of the supplies that he makes”;
- (ii) by substituting for the words “may in writing approve” occurring in line three of subsection (5), the words “may in its discretion approve in writing”;
- (iii) by substituting for the words “consideration for” wherever they occur in subsection (6), the words “value of”;
- (iv) by inserting immediately after the word “apply” occurring in line two of subsection (6), the words “unless otherwise stated herein,”;
- (v) by deleting the words “, according to the formula” in lines one and two of subsection (6)(c);
- (vi) by inserting immediately after the words “option C” occurring in line one of subsection (6)(c), the words—
  - “(i) with respect to supplies of stock in trade, according to the formula—”;
- (vii) by inserting immediately after the word “supplies” occurring in subsection (6)(c) in the definitions of VN, VT and CT, the words “of stock in trade”;
- (viii) by substituting for the word “goods” occurring in subsection (6)(c) in the definitions of IN and IT, the words “stock in trade”;

(ix) by substituting for the full-stop at the end of subsection (6)(c), the words “; and”, and by adding immediately thereafter the following new subparagraph—

“(ii) with respect to all other supplies, in the manner set out in subsection (1).”;

(k) in section 34—

(i) by inserting the words “relating to commercial supplies” immediately after the words “input tax” occurring in line three of subsection (3)(a);

(ii) by deleting the words “but subsection (4) does not apply” occurring in lines three and four of subsection (3)(b); and

(iii) by repealing subsection (4);

(l) in section 36—

(i) by substituting for the words “A registered person” occurring in line one of subsection (1), the words “Subject to subsection (3), a registered person”; and

(ii) by renumbering subsection (3) as subsection (4) and inserting the following new subsection (3)—

“(3) The Board may allow a registered person to issue a tax invoice other than in accordance with subsection (2).”;

(m) in section 37(1)(b) by deleting the following words—

“(not being a discount for prompt payment)”;

(n) by adding immediately after section 39, the following new section—

“Refund of  
overpayments  
of tax on  
supplies

39A. Where a person pays tax on supplies in excess of his liability to the Board, the Board shall refund the amount by which the payment exceeds such liability.”;

(o) in section 40(3) by substituting for the words “a notice of objection is delivered to the Board” the words “an application is made in accordance with subsection (2)”;

(p) in section 43—

(i) by deleting the words “, with the approval of the Board,” occurring in line three of subsection (2); and

(ii) by adding immediately after subsection (2) the following new subsection—

“ (3) In the absence of the appointment of a person in accordance with subsection (2) the Board may deem a person who carries on business on behalf of a principal who is an absentee to be the agent for the purposes of compliance and accountability.”;

(q) in section 44—

(i) by substituting for the words “item 3 or item 29” occurring in line one of paragraph (a), the words “item 3, 15 or 29”;

(ii) by deleting the word “or” at the end of paragraph (a); and

(iii) by substituting for the comma occurring in line two of paragraph (b), a semicolon and adding immediately after paragraph (b) the following—

“(c) component parts, accessories and navigational instruments for installation in aeroplanes and ships used in international commercial services;

(d) goods exported, other than for the purposes of repair, renovation or improvement,

and subsequently reimported in accordance with section 21(a) of the Customs Act;

(e) goods for manufacture in bond under regulations 193 to 210 inclusive of the Customs Regulations;

(f) goods imported or taken out of bond by or on behalf of any Municipality, County Council or the Tobago House of Assembly and admitted by the Comptroller as necessary for use in the construction, furnishing, upkeep and repair of the buildings belonging to such body or institution, or for carrying out the usual and customary purposes for which such body exists,";

(r) by inserting immediately after section 46, the following—

"Reliefs for  
diplomats  
and others

46A. (1) Where goods or prescribed services are supplied or rendered to a diplomatic mission, consulate, or an international or regional organisation or agency or to a member of the diplomatic or consular service or a member of his family forming part of his household, such mission, consulate, organisation, agency or member of the diplomatic or consular service may apply to the Board for a refund of tax paid on the supply of goods or services in accordance with subsection (2).

(2) An application made under subsection (1) shall be made in writing in such a form as the

Board approves and shall be accompanied by a tax invoice and such other documents as the Board may require.

(3) Notwithstanding subsection (1), the Minister may by order publish from time to time a list of the missions, consulates, organisations or agencies and persons who are entitled to a refund and the categories of supplies in respect of which the tax is refundable.

Reliefs for  
certain  
persons

46B. The President may remit or refund in whole or in part, to the following persons and institutions, any tax on motor vehicles wherever he shall deem it expedient to so do—

(a) judges of the Supreme Court;

(b) public servants who are required to keep motor vehicles for the performance of their official duties;

(c) holders of offices falling under the purview of the Salaries Review Commission;

(d) charitable institutions and other deserving cases.”;

(s) in section 54 by adding immediately after subsection (2) the following new subsection—

“ (3) In this section “due date” is the date specified in section 31(2) as the date when the return for the period in question should be filed, save that where a tax period is allocated under section 39(2) and (3) for the purposes of making an assessment, the due date is twenty-five days after the end of the tax period so allocated.”;

(t) by adding immediately after section 62, the following—

“PART 9

TRANSITIONAL PROVISIONS

**Invoices  
given and  
made on or  
payments  
before 31st  
December,  
1989**

63. (1) Notwithstanding section 17(1), (3), (4), (5) and (6), where on or before 31st December, 1989 an invoice is given or payment is made for the supply of goods or services which are made available or rendered before 1st April, 1990, no tax shall be payable on such supply and only that portion of a supply as is made available or rendered after 31st March, 1990 shall be subject to tax.

(2) For the purposes of this section, the time of supply of those goods or services referred to in subsection (1), shall be the time when the goods are made available or the services rendered.”;

(u) by substituting for the word “1983” occurring in item 4(d) of Schedule IV, the word “1988”.

PART XI

WIRELESS TELEGRAPHY

**Ch. 36. No. 2  
amended**

12. The Wireless Telegraphy Ordinance is amended—

(a) by inserting immediately after section 8, the following—

**“Receiving  
licence not  
required**

8A. No person shall be required to have a licence in respect of a wireless receiver.”;

(b) in the Schedule by deleting from the Regulations—

(i) the word “\$5.00” occurring in line one of regulation 2 in Part I and inserting the word “\$100.00”; and

(ii) paragraph I of Part II.

PART XII

IMMIGRATION REGULATIONS

**Regulations  
amended  
Chap. 18:01**

13. The Fourth Schedule of the Immigration Regulations is amended in item B by substituting for the word “(ix)”, the word “(x)”.

**PART XIII  
VALIDATIONS**

14. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by any authorised person under or in pursuance of the powers conferred by item B of Part IV of the Finance Act, 1988 are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.

Validation  
in respect  
of fees  
collected  
by the  
Immigration  
Department

15. (1) Where before the passing of this Act the Ministry with responsibility for social services purported to make payments of old age pensions in amounts not authorised by the Old Age Pensions Act and of Food Subsidy which were not authorised by any written law, such payments are deemed to have been lawfully made.

Validation  
of payments  
of increases  
of old age  
pensions  
and Food  
Subsidy

(2) No legal proceedings or other action of any kind shall be entertained in respect or in consequence of such payment as is referred to in subsection (1).

**PART XIV  
MISCELLANEOUS**

16. Notwithstanding the repeal of alcoholic beverage tax, where prior to the commencement of this Act—

Refund or  
remission  
of tax

(a) such tax was paid in excess of the tax liability, the Comptroller of Accounts shall return the amount overpaid upon the proper documentation being certified by the Comptroller of Customs and Excise;

(b) such tax was paid, the Minister in his discretion may remit or refund the tax in whole or in part.

17. Unless the contrary intention appears this Act is deemed to have come into operation on 1st January, 1990.

Commence-  
ment

Passed in the House of Representatives this 11th day of April, 1990.

**R. CUMBERBATCH**

*Acting Clerk of the House*

Passed in the Senate this 23rd day of April, 1990.

**J. SAMPSON**

*Acting Clerk of the Senate*