

LAWS OF TRINIDAD AND TOBAGO

MISCELLANEOUS TAXES ACT

CHAPTER 77:01

Act

13 of 1963

Amended by

1 of 1968	4/1984	4 of 1992
198/1976	7 of 1985	6 of 1993
10 of 1977	17 of 1985	3 of 1994
14 of 1977	23/1985	14 of 1994
1 of 1979	198/1985	5 of 1995
203/1979	1 of 1986	13 of 1995
22 of 1980	3/1986	8 of 1996
146/1982	14 of 1987	35 of 1998
3/1983	6 of 1989	34 of 2000
7 of 1983	37 of 1989	50 of 2000
13 of 1983	9 of 1990	91 of 2000
11/1984	12 of 1990	2 of 2002
16 of 1984	*6 of 1991	5 of 2004
19/1984		

\*See Note on page 2

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### Note on Subsidiary Legislation

Orders made under sections 11 and 14 of the Act have been omitted since these sections have been repealed by Act No. 37 of 1989.

For Legal Notice references to these omitted Orders *see* the Consolidated Index of Statutes and Subsidiary Legislation 2001, under “Miscellaneous Taxes Act (Ch. 77:01).”

### Note on Short Title of this Act

This Act was originally entitled the Finance Act 1963 (Act No. 13 of 1963)—

- (a) In the 1980 Revised Edition it was renamed as the “Purchase, Sweepstake and Departure Taxes Act”;
- (b) By Act No. 7 of 1983 it was renamed as the “Purchase, Sweepstake, Departure and Airline Taxes Act”; and
- (c) By Act No. 6 of 1989 it has now been renamed as the “MISCELLANEOUS TAXES ACT”.

### Note on Act No. 25 of 1986

Section 17 of Act No. 25 of 1986 states as follows:

- (c) Part I of the Purchase, Sweepstake, Departure and Airline Ticket Taxes Act, shall not apply to goods imported under an A.T.A. Carnet.

N.B. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act has been renamed as the Miscellaneous Taxes Act.

(See Note above on Short Title of this Act)

### Note on Finance Act 1991 (Act No. 6 of 1991) Validations

**A.** With respect to the validation of the retention of taxes by the Airports Authority [in its capacity as a Tax Authority under Part III of the Miscellaneous Taxes Act (Ch. 77:01)], section 3 of the Finance Act, 1991 provides as follows:

- “Retention of taxes.  
Ch. 77:01.
- 3.** Notwithstanding that an Order has not been made under section 15(f) of the Act, the Airports Authority of Trinidad and Tobago, in its capacity as a Tax Authority under the Miscellaneous Taxes Act, is allowed to retain—
- (a) the sum of 8.7 million dollars for the year commencing 1st January 1990; and
  - (b) the sum of 7.472 million dollars for the year commencing 1st January 1991,

and sums not exceeding those respective amounts that have been so retained for those years are deemed to have been validly retained and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such retention.

**B.** With respect to the validation of payment or deduction made pursuant to paragraph 25 of the Provisional Collection of Taxes Order 1990 (LN 239/1990) section 30 of the Finance Act 1991 provides as follows:

- Savings  
Ch. 74:01  
LN 239/1990.
- 30.** Notwithstanding section 4(2) of the Provisional Collection of Taxes Act—
- (a) no money paid pursuant to paragraph 25 of the Provisional Collection of Taxes Order, 1990 is required to be repaid or made good under that section; and
- (b) no payment or deduction made pursuant to paragraph 25 of the Provisional Collection of Taxes Order, 1990 is deemed by that section to be an unauthorised payment or deduction.

#### Note on section 41 of the Act

The Provisional Collection of Taxes Order, 1993 (LN 169/1993) inserted as Part IX to the Miscellaneous Taxes Act containing sections 39 to 41. However, the Finance Act 1994 (Act No. 3 of 1994) which gave effect to LN 169/1993 did not contain section 41 which is reproduced hereunder:

- “Power to collect tax. [169/1993 174/1993].
- 41.** The Board may do all such acts as it may deem necessary or expedient for raising, collecting, receiving and accounting for the tax, in like and as full and ample a manner as the Board is authorised to do in relation to any other tax under the care and management of the Board.”.

#### Note on section 43 of the Act

Section 12 of the Finance Act 2004 (Act No. 5 of 2004) provides as follows:

- Validation.  
Ch. 77:01.
- 12.** (1) The collection by United Independent Petroleum Marketing Company Limited, before the commencement of this section (i.e. 30th January 2004), of the tax charged under section 43 of the Miscellaneous Taxes Act and paid to the Comptroller of Accounts in accordance with the said section 43, is deemed to be valid.
- (2) No legal proceedings or other action of any kind shall be entertained in respect of or in consequence of the collection by United Independent Petroleum Marketing Company Limited of the tax referred to in subsection (1).

#### Note on Adaptation

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister’s approval of the amendments was signified by LN 52/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

CHAPTER 77:01

MISCELLANEOUS TAXES ACT

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CHAPTER 77:01

MISCELLANEOUS TAXES ACT

13 of 1963. **An Act to provide for raising revenue by the imposition of certain taxes, and for matters connected therewith.**

Commencement. [2ND MAY 1963]

Short title.  
[7 of 1983  
6 of 1989].  
Interpretation.

1. This Act may be cited as the Miscellaneous Taxes Act.

2. In this Act, "Tax Authority", in relation to any tax, means the person or authority having the care and management of that tax.

PART I

3. }  
to } (*Repealed by Act No. 37 of 1989*).  
19. }

PART II

SWEEPSTAKE WINNINGS TAX

Interpretation. **20.** In this Part, "Turf Club" means each of the following:  
(a) the Trinidad Turf Club;  
(b) the Arima Race Club;  
(c) the New Union Park Turf Club;  
(d) the Tobago Race Club.

Tax Authority for sweepstake winnings tax. **21.** The Tax Authority for the purposes of the sweepstake winnings tax under this Part shall be the Board of Inland Revenue.

Sweepstake winnings tax. **22.** (1) A tax, to be called sweepstake winnings tax, shall be charged on all sweepstake winnings.

(2) Sweepstake winnings tax shall be charged at the rate of ten per cent of the winnings and shall be deducted by the Turf Club out of the amount appropriated to such winnings.

(3) The Turf Club shall be accountable to the Tax Authority for the tax and shall pay the same over to the Tax Authority at such times as it may direct.

(4) In this section “sweepstake winnings” or “winnings” means all prize moneys payable as winnings on any paper, ticket or token sold or issued in connection with any sweepstake organised and controlled by a Turf Club in connection with any race meeting, but does not include any moneys payable by way of commission, honorarium to the sellers of any such paper, ticket or token.

PART III

DEPARTURE TAX

23. The Tax Authority for the purposes of departure tax under this Part shall be—

- (a) in the case of a seaport, the Chief Immigration Officer; and
- (b) in the case of an airport, the Director of Civil Aviation.

[7 of 1983  
37 of 1989].

Tax Authority for departure tax.  
[203/1979  
22 of 1980  
14 of 1987  
6 of 1993].

24. (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 seventy-five dollars per person and shall be paid to the Tax Authority or to such other person as the Tax Authority may appoint for the purpose.

Departure tax.  
[\*203/1979  
22 of 1980  
146/1982  
6 of 1989  
6 of 1993].

25. The immigration officer in charge of a port may refuse permission to a person liable to departure tax to board any vessel or aircraft for the purpose of departing from ports in Trinidad and Tobago for places outside Trinidad and Tobago, unless a receipt for payment of the departure tax with respect to that person is produced.

Immigration officer may refuse permission to embark if tax not paid.  
[22 of 1980  
7 of 1983].

26. (1) The owner of every vessel or aircraft shall collect departure tax and account therefor to the Tax Authority.

Owner to account for departure tax.  
[14 of 1977  
203/1979].

\*Came into operation on the 1st January 1980.

(2) As from the date on which the owner of a vessel or aircraft becomes accountable for departure tax under subsection (1), section 25 shall cease to have effect.

(3) In this section, “owner” includes any person who holds himself out as agent for a vessel or aircraft or for the owners thereof.

(4) Subsection (1) shall have effect from such date as is appointed by the Minister and published in the *Gazette*.

Persons  
exempted from  
tax.  
[12 of 1990  
34 of 2000].

**27.** Nothing in this Part shall require tax to be paid or accounted for in respect of—

- (a) the President, his spouse and children under the age of twenty-one years;
- (b) members of the Parliament of Trinidad and Tobago;
- (c) Judges of the Supreme Court;
- (d) guests of the Government of Trinidad and Tobago;
- (e) persons travelling on Government business;
- (f) the official representatives of the Government of any country, their spouses and their children under the age of twenty-one years when travelling with them;
- (g) representatives of the United Nations Organisation or any organisation established under its authority and persons sent on missions on behalf of any such organisation, their spouses and their children under the age of twenty-one years;
- (h) members of the Trinidad and Tobago Defence Force or of the Armed Forces of any country travelling on official duty;
- (i) children under the age of five years;
- (j) in-transit passengers remaining in Trinidad and Tobago for a period not exceeding forty-eight hours;
- (k) members of the crew of any aircraft or ship;

- (ka) visitors to Trinidad and Tobago who remain for a period not exceeding forty-eight hours;
- \*(l) such other persons or classes of persons as the Minister may by Order specify.

27A. }  
 to } *(Repealed by Act No. 37 of 1989).*  
 27B. }

PART IV

GENERAL

28. Tax chargeable by virtue of this Act may be recovered as a Recovery of tax. debt due to the State from the person accountable therefor.

29. (1) The Tax Authority may take such action as it may consider necessary and expedient for collecting, receiving and accounting for the tax under its care and management in like and as full and ample a manner as the Comptroller of Customs and Excise is authorised to do with relation to any other tax under his care and management. Management of taxes. [22 of 1980].

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

30. (1) Any person who, with intent to deceive and for the purposes of this Act or of Regulations made thereunder, produces, promises, sends or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular, is guilty of an offence. Offences.

(2) Any person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of tax chargeable under this Act is guilty of an offence.

(3) A prosecution for an offence under this section may be commenced at any time within three years next after the date of the offence committed, notwithstanding anything in any other written law.

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\*See LN 2/2001.

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(4) Any person guilty of an offence under this section is liable on summary conviction to a fine of three thousand dollars and to imprisonment for two years.

Prosecution of offences. [8 of 1996].

**30A.** (1) Subject to this Act—

- (a) an offence under this Act; or
- (b) a penalty imposed by this Act,

in relation to a tax administered by the Board of Inland Revenue, may be prosecuted, sued for or recovered, as the case may be, summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the Board of Inland Revenue.

Ch. 4:20.

(2) A person authorised in writing by the Board of Inland Revenue may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty referred to in subsection (1).

Accountability or liability of agent, manager or factor. [1 of 1968 203/1979 22 of 1980].

**31.** Where a person who is not resident in Trinidad and Tobago is accountable for any tax chargeable by virtue of this Act or is liable to discharge any duties imposed on him by this Act, the Tax Authority may, by notice in writing served on any agent, manager or factor, who is resident in Trinidad and Tobago and has acted on behalf of that person in respect of the matters by reference to which that person is accountable or those duties are imposed or both, direct that the agent, manager or factor, shall be accountable for the tax or liable to discharge all or any of the duties.

Regulations.

**32.** (1) The Minister may make Regulations providing for any matter for which provisions appear to him to be necessary for the purpose of giving effect to this Act and of enabling him to discharge his functions thereunder and in particular—

- (a) } *(Deleted by Act No. 37 of 1989).*
- to }
- (b) }

- (c) for requiring persons accountable for departure tax to make returns of the persons embarking on vessels or aircraft and of the amount of the tax for which they are accountable, in respect of such periods as may be prescribed and to pay the amount of tax appearing by the returns to be due;
- (d) for requiring persons accountable for sweepstake winnings tax to make returns of the sweepstake winnings payable and of the amount of tax for which they are accountable;
- (e) for requiring persons who are accountable for tax chargeable by virtue of this Act to give security for the payment thereof;
- (f) for prescribing anything which is required to be prescribed,

and until otherwise provided by Regulations made under this section the provisions of the Second Schedule apply.

\*Second Schedule.

(2) Regulations made under this section shall be subject to negative resolution of the House of Representatives.

**32A.** The Minister may by Order amend any of the Schedules.

Amendment of Schedules.

**33.** In any prosecution for an offence under this Act, if any question arises as to whether any tax chargeable by virtue of this Act has been paid, the proof of the payment of such tax lies upon the person alleging payment.

[13 of 1995].  
Onus of proof of payment of tax.

## PART V

### TOBACCO TAX

**34.** (1) *(Repealed by Act No. 8 of 1996).*

Tobacco Tax.  
[9 of 1990].

(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.

Sixth Schedule.

(3) The tax referred to in subsection (2) is payable by the importer, as of 1st January 1990.

\*The Second Schedule has been repealed by Act No. 37 of 1989.

Ch. 78:01.

(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. [9 of 1990 6 of 1991 4 of 1992 6 of 1993 5 of 1995].

Seventh Schedule.

Ch. 78:01.

**35.** (1) Except where they are imported free of duty under the Second or Third Schedule to the Customs Act or are allowed conditional reduced rates of duty under the Fourth Schedule to that Act, 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 in respect of the period 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.

(3) A description of goods set out in the second column of the Seventh Schedule shall be read together with the corresponding designation set out in the first column, and that description and designation shall be given the same meaning as the corresponding description and designation in the First Schedule to the Customs Act but where the expression “*Ex*” appears in the first column, the designation or designations that follow it are to be taken to be a reference only to the goods of that designation that are described in the second column.

(4) *(Repealed by section 8(a)(iii) of Act No. 5 of 1995).*

(5) Where a person imports raw material inputs to be used in a local manufacturing industry, import surcharge shall not be charged under this Part on the entry of those inputs where the tax authority is satisfied that the inputs are not produced or manufactured locally in the form and quantities required by the importer.

(6) In this section, “raw material inputs” includes intermediate goods, packaging materials and other inputs used in the manufacture of goods.

(7) *(Repealed by section 8(a)(iii) of Act No. 5 of 1995).*

**36. *(Repealed by Act No. 5 of 1995).***

**36A.** (1) There shall be charged import surcharge on the items listed in the second column of the Tenth Schedule at the rates set out in the third column of that Schedule.

Import  
surcharge on  
vegetable oils  
and rice.  
[14 of 1994].  
Tenth Schedule.

(2) The provisions of section 35(1) and (2) apply *mutatis mutandis* to this section.

(3) The reference to the rate of twenty-five per cent occurring in the third column of the Tenth Schedule in respect of items with tariff heading numbers Ex. 15.07, Ex. 15.08, Ex. 15.11, Ex. 15.12, Ex. 15.13, Ex. 15.14, Ex. 15.15, and Ex. 15.16 shall be read as a reference to the rate of—

- (a) twenty per cent for the year 1995;
- (b) fifteen per cent for the year 1996;
- (c) ten per cent for the year 1997; and
- (d) zero per cent for the year 1998.

(4) The reference to the rate of twenty per cent occurring in the third column of the Tenth Schedule in respect of items with tariff heading numbers 1006.201, 1006.202, 1006.203, 1006.204, 1006.301, 1006.302, 1006.303, 1006.304, 1006.305, 1006.306, 1006.307, 1006.308, 1006.401 and 1006.409 shall be read as a reference to the rate of—

- (a) fifteen per cent for the year 1995;

- (b) ten per cent for the year 1996;
- (c) five per cent for the year 1997; and
- (d) zero per cent for the year 1998.

Remittance by  
the President.  
[5 of 1995].

**36B.** Notwithstanding the repeal of section 35(4) and (7) and section 36, the President may remit or refund in whole or in part to any person, the import surcharge charged on an entry made prior to 1st January, 1995 in respect of goods imported pursuant to those sections, where he considers it expedient to do so.

**PART VII**

**DIPLOMATIC MAIL SERVICE CHARGE**

Diplomatic mail  
service charge.  
[6 of 1993].

**37.** (1) A service charge to be known as the diplomatic mail service charge shall, with respect to documents sent to an overseas mission by diplomatic pouch, be collected by that overseas mission as follows:

- (a) in the case of a passport, U.S. \$20.00;
- (b) in the case of a birth, marriage or other certificate, U.S. \$2.00.

(2) In this section, “overseas mission” means an Embassy, High Commission or Consulate of Trinidad and Tobago.

**PART VIII**

**IN-BOND SALES TAX**

**38.** (*Repealed by Act No. 8 of 1996*).

**PART IX**

**TAX ON FINANCIAL SERVICES**

Financial  
services tax.  
[3 of 1994].  
Ninth Schedule.

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

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

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

(4) For the purposes of this section and section 40, "financial institution" means a financial institution licensed under the Financial Institutions Act.

Ch. 79:09.

**40.** (1) The financial institution shall pay the tax collected by it to the Board on or before the fifteenth day of the month following the month in which the tax was collected by the financial institution.

Payment to the Board. [3 of 1994 5 of 1995].

(2) Where the financial institution fails to collect the tax or make remittance in accordance with subsection (1), it is guilty of an offence and subject to subsection (3), in addition to such tax, the financial institution shall pay over to the Board an additional amount of fifty per cent of the tax together with interest at the rate of fifteen per cent a year on such tax and such additional amount from the due date.

(3) }  
to } (*Repealed by Act No. 5 of 1995*).  
(4) }

(5) Where a financial institution to which subsection (3) applies, pays the tax in any quarter amounting to less than ninety per cent of the liability to the tax for that quarter, the difference between ninety per cent of the liability to the tax and the amount paid by the end of the quarter in which the liability arose, shall be subject to interest from the day following the end of that quarter to the date of payment at the rate of fifteen per cent per annum.

(6) The Board may, if the circumstances so warrant, waive or reduce the additional amount or the interest referred to in subsection (2).

**40A.** (1) The Board may inspect only those books and records maintained by the financial institutions necessary to ensure that the financial institutions pay the correct tax.

Board may inspect books and records. [35 of 1998].

(2) Where the Board in such inspection discovers that the correct tax in respect of financial services income has not been paid it shall raise assessments to recover the tax unpaid.

Ch. 75:01.

(3) For the purpose of exercising its powers under subsection (1) the Board shall have the same power as under sections 117 and 118 of the Income Tax Act except that the words “except a person engaged in confidential professional relationship with such person” in subsection (1) of section 117 shall have no application under this subsection.

**\*41.** *[This section was not included in Act No. 3 of 1994 (Part IX and Part X)].*

PART X

ROAD IMPROVEMENT TAX

Interpretation.  
[3 of 1994].

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

Road  
improvement  
tax.  
[3 of 1994  
5 of 2004].

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

(a) be charged on the retail price of motor vehicle fuels, excluding value added tax, at the following rates:

- (i) Auto diesel (other than National Fisheries) 5 cents per litre
- (ii) Premium gasoline ... 10 cents per litre
- (iii) Regular gasoline ... 9 cents per litre;

and

(b) be collected by the Trinidad and Tobago National Petroleum Company Limited, United Independent Petroleum Marketing Company Limited and any other wholesale marketing company designated by the Minister by Order to collect the tax (hereafter called “the collector”).

\*See Note on page 3.

\*\*See Note on page 3.

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

Ch. 75:01.

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

(4) Where the collector fails to collect the tax or make remittance in accordance with subsection (1) or (3), it is guilty of an offence, and subject to subsection (5), in addition to such tax the collector shall pay over to the Board an amount of fifty per cent of the tax together with interest at the rate of fifteen per cent a year on such tax and such additional amount from the due date.

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

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

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

Road improvement fund. [3 of 1994].

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

Purpose of fund. [3 of 1994 35 of 1998].

(2) For the purposes of subsection (1), the Minister responsible for highways and main roads and the Minister responsible for local government shall be advised by a Management Committee comprising of one member each nominated by the Ministers responsible for highways and main roads, finance and town and country planning, local government and one representative nominated by a private sector organisation representing industry and commerce.

**46.** The resources of the fund shall consist of the monies collected pursuant to this Part.

Resources of fund. [3 of 1994].

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Miscellaneous Taxes

Allocation from fund.  
[35 of 1998].

**46A.** Out of monies in the fund up to the limit of fifty per cent shall be allocated to the Ministry with responsibility for highways and main roads and the remaining portion to the Ministry with responsibility for local government for the purpose of repair and maintenance of roads under their purview.

Certification of purpose.  
[3 of 1994  
35 of 1998].

**47.** A disbursement made from the fund shall be for the purpose certified by the Minister responsible for highways and main roads or the Minister responsible for local government as being for the purpose referred to in section 45(1).

Monies to be allocated for repairs and maintenance of roads.  
[282/1987].

**47A.** Notwithstanding sections 45 and 47, fifty per cent of the monies collected pursuant to this Part, shall be allocated to the Ministry with responsibility for local government for the sole purpose of repair and maintenance of roads under its purview.

Accounts and audit.  
[3 of 1994].

**48.** All accounts relating to the fund shall be—

(a) kept separately by the Comptroller of Accounts but shall be shown in the general accounts of Trinidad and Tobago and laid therewith before Parliament;

Ch. 69:01.

(b) audited annually by the Auditor General in accordance with Part V of the Exchequer and Audit Act as if the fund were established under section 43 of that Act.

Minister to report to Parliament.  
[3 of 1994  
35 of 1998].

**49.** The Minister responsible for highways and main roads and the Minister responsible for local government shall jointly report every six months to Parliament on the operation of the fund.

Regulations.  
[3 of 1994].

**50.** The Minister may make Regulations generally for giving effect to this Part.

PART XI

HOTEL ACCOMMODATION TAX

Interpretation.  
[5 of 1995].

**51.** In this Part—

“Appeal Board” means the Appeal Board established under section 3 of the Tax Appeal Board Act;

Ch. 4:50.

- “assessment” means an assessment referred to in section 52(14)(a);
- “Board of Inland Revenue” or “Board” means the Board of Inland Revenue established under section 3 of the Income Tax Act; Ch. 75:01.
- “company” means a body corporate or an unincorporated association, and includes a partnership;
- “hotel” means a building or group of buildings occupied together comprising not less than six bedrooms for the purpose of providing hotel accommodation for reward;
- “hotel accommodation” means sleeping accommodation and services and facilities ancillary thereto provided in an hotel for its guests, not being persons resident in the hotel under a contract of service;
- “hotel accommodation tax” or “room tax” means the tax chargeable in accordance with section 52(1)(a);
- “hotel operator” means a person who, either by himself or through an agent or servant, carries on the trade or business of operating an hotel;
- “person” includes a company.

- 52.** (1) A tax to be called an hotel accommodation tax shall be— Hotel accommodation tax. [5 of 1995, 50 of 2000].
- (a) charged on the proceeds of the letting of hotel accommodation by an hotel operator at the rate of ten per cent of the proceeds of such letting; and
- (b) collected by an hotel operator.

(2) The Tax Authority shall be the Board of Inland Revenue which, in respect of the collection and recovery of the tax, shall have all the powers as it has in relation to income tax under the Income Tax Act. Ch. 75:01.

(3) Hotel accommodation tax is payable notwithstanding that the hotel is an approved hotel for the purposes of the Tourism Development Act, or is otherwise exempt from any other taxes, charges, impositions or levies by virtue of any other written law. Ch. 87:22.

(4) The room tax shall be charged on the full amount of the proceeds of the letting without any other deduction or allowance than is authorised or allowed by this section.

(5) An hotel operator is accountable to the Tax Authority for the tax and shall pay the tax to the Tax Authority on or before the last day of the month following that in which the tax is collected.

(6) Where an hotel operator fails to remit the tax in accordance with subsection (5), the hotel operator is liable for the payment of the amount of the tax due, in addition to interest on such amount at the rate of fifteen per cent per annum from the due date.

(7) An hotel operator shall keep such books of accounts and records as are required by the Tax Authority.

(8) In computing the proceeds of letting of hotel accommodation—

- (a) no account shall be taken of room tax recovered by an hotel operator under subsection (12);
- (b) no account shall be taken of receipts in respect of any ancillary services and facilities provided, if the hotel operator receives no part of the payment ascribable to such services.

(9) In computing the proceeds of letting of hotel accommodation, there shall be allowed—

- (a) bad debts, incurred in respect of the letting, that are proved to the satisfaction of the Tax Authority to have become bad during the period to which the statement delivered to the Tax Authority in accordance with subsection (11) relates; and
- (b) doubtful debts to the extent that each is estimated to the satisfaction of the Tax Authority to have become bad during such period,

even if such bad or doubtful debts were due and payable before that period commenced, but so that, all sums recovered at any time on account of amounts previously written-off or allowed in respect of bad or doubtful debts shall be treated as part of the proceeds of the letting and brought into account.

(10) Where tax becomes chargeable, the hotel operator shall account for the tax by means of the statement referred to in subsection (11) and pay over to the Tax Authority the room tax at the rate specified in subsection (1).

(11) An hotel operator shall in respect of each month deliver to the Tax Authority a statement of the full amount of the proceeds of the letting by him of all hotel accommodation and the amount of the room tax payable thereon, together with such additional information as the Tax Authority may require, in a form approved by the Tax Authority, on or before the fifteenth day of the next succeeding month.

(12) In addition to the requirements regarding the keeping of accounts and other records provided for by the Income Tax Act, Ch. 75.01. an hotel operator shall cause to be entered on every bill, a receipt for which is given in accordance with any other written law, the full amount of the hotel accommodation tax, specifying the rate of the tax that is chargeable, and the hotel operator is entitled to recover that amount from the person to whom he has let the hotel accommodation as if that amount were part of the proceeds of the letting of the hotel accommodation.

(13) A duplicate of every hotel bill and the receipt therefor shall be kept by every hotel operator so that it is available at all times, and shall be produced for inspection on demand by the Tax Authority.

(14) Where an hotel operator has failed to deliver a statement of the proceeds of letting of hotel accommodation as required by subsection (11), then, after consideration of any representation or information which the hotel operator may make or supply to it, the Tax Authority—

- (a) shall assess the proceeds of letting of the hotel accommodation for any period and, subject to subsections (18) and (19), room tax in relation to that period shall be paid within seven days from the date of service on the hotel operator of the notice of assessment of the amount so assessed; and
- (b) may charge the operator additional room tax equal to treble the amount of room tax which would have been payable if this paragraph had not been enacted, unless the hotel operator satisfies the Board that he ought fairly to be excused.

(15) Where the Tax Authority is satisfied that a true account of the proceeds of letting of the hotel accommodation has not been given in the statement—

- (a) because of the failure of the hotel operator to keep the records and books of account required or to produce any records, books of account or other documents or information required to be produced pursuant to the Income Tax Act as applied by this Act; or
- (b) because of any information contained in any such records, books of account or other documents which the Board may have obtained from any source,

Ch. 75:01.

then subsection (14), other than paragraph (b) thereof, shall apply and if the assessment results in the hotel operator being charged with room tax in excess of that shown in the statement, the Tax Authority may charge him, in addition to the total room tax otherwise charged in the assessment, further room tax not exceeding the amount of room tax charged in respect of the excess, unless the hotel operator proves to the satisfaction of the Board that the incorrectness of the information in the statement did not amount to fraud or gross or wilful neglect.

(16) In making an assessment under subsection (14) the Tax Authority is not bound by the information contained in any statement delivered by the hotel operator to which the assessment relates or by other information supplied by, or on behalf or in respect of, the hotel operator.

(17) Where an assessment is made, the Board shall deliver a notice of assessment to the hotel operator, showing the amount of proceeds of letting of the hotel accommodation for the period and the room tax payable thereon, and advising him of his rights under the Income Tax Act, as applied by this Act.

(18) Where any hotel operator disputes an assessment under subsection (14) or (15), he shall nevertheless, within the time limited by subsection (14)(a), pay to the Tax Authority the part of the room tax stated in the notice to be paid by him and any interest and penalties then remaining unpaid that are not in dispute.

(19) An hotel operator who disputes an assessment may, subject to and in accordance with the Income Tax Act relating thereto, object to the assessment.

(20) An hotel operator who has objected to an assessment and whose objection has been disallowed by the Board may, subject to and in accordance with the Income Tax Act relating thereto, appeal to the Appeal Board from the decision of the Tax Authority.

(21) For the avoidance of doubt, it is hereby declared that in ascertaining the chargeable income or profits of a person for the purposes of Income Tax or Corporation Tax, no deduction or allowance shall be made of, or on account of, the room tax imposed by this section.

(22) Subject to this section, the provisions of the Income Tax Act shall apply in relation to room tax as they apply in relation to income tax chargeable under the Income Tax Act, but subject to any necessary modifications or adaptations.

## PART XII

### SPECIAL TAX

**53.** (1) A returning national who has resided abroad continuously for at least five years immediately prior to his return shall pay a special tax of ten per cent on that portion of the c.i.f. value of his household effects which does not exceed one hundred thousand dollars where—

Special tax.  
[8 of 1996].

- (a) the household effects accompany the returning national or are brought into Trinidad and Tobago within two months before or after his return, or within such further period as the Comptroller of Customs and Excise (hereinafter referred to as “the Comptroller”) shall in the circumstances deem reasonable;
- (b) the household effects are admitted as such by the Comptroller; and

(c) the household effects are for the personal use of the returning national and not for sale or exchange and are declared to have been owned by him for less than one year.

Ch. 78:01. (2) The special tax shall be collected by the Comptroller when the household effects are entered, within the meaning of the Customs Act, and shall be paid into the Consolidated Fund.

(3) The Comptroller may do all such acts as he may deem necessary or expedient for collecting, receiving and accounting for the special tax in like manner as he is authorised to do in relation to duty under the Customs Act.

PART XIII

INSURANCE PREMIUM TAX

Definitions.  
[5 of 1995  
2 of 2002].

54. (1) In this Part—

“foreign insurer” means a company incorporated outside of Trinidad and Tobago which engages in the insurance business and has no established place of business in Trinidad and Tobago;

Ch. 84:01. “insurance business” has the meaning assigned to it by section 3 of the Insurance Act;

“insurer” has the meaning assigned to it by section 3 of the Insurance Act and includes a foreign insurer;

“premium” means any payment or part payment received by an insurer under a taxable insurance contract, including any such payment wholly or partly referable to—

- (a) any risk;
- (b) costs of administration;
- (c) commission;

“tax” means insurance premium tax;

“Tax Authority” means the Board of Inland Revenue;

“taxable insurance contract” means any contract of insurance other than—

First Schedule. (a) a contract relating to ordinary long-term insurance business as defined in paragraph 1 of the First Schedule to the Insurance Act;

- (b) a contract relating to commercial ships or aircraft;
- (c) a contract relating to risks outside of Trinidad and Tobago;
- (d) a contract relating only to loss of, or damage to, goods in foreign or international transit;
- (e) a contract of reinsurance;
- (f) a contract relating to group life insurance;
- (g) a contract relating to group health insurance; and
- (h) a contract under which the policy holder is a resident of Trinidad and Tobago who has attained the age of sixty years.

(1)(A) Paragraph (h) shall be deemed to have come into effect from 14th September, 2001.

(2) Where (apart from this subsection) anything received under a contract by the insurer would be taken to be an instalment of a premium, it shall be deemed to be a separate premium.

(3) Where anything is received by any person on behalf of the insurer (in this Part referred to as “an intermediary”)—

- (a) it shall, except for the purposes of sections 58 and 59(1), be treated as received by the insurer when it is received by the intermediary; and
- (b) the later receipt of the whole or any part of it by the insurer shall be disregarded.

(4) Where—

- (a) a payment under a taxable insurance contract is made to an intermediary; and
- (b) the whole or part of the payment is referable to commission to which the intermediary is entitled,

in determining for the purposes of subsection (3) whether, or how much of, the payment is received by the intermediary on behalf of the insurer, any of the payment that is referable to that commission shall be regarded as received by the intermediary on behalf of the insurer notwithstanding the entitlement of the intermediary.

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(5) Goods in foreign or international transit are goods in transit where their carriage—

- (a) begins and ends outside Trinidad and Tobago;
- (b) begins outside but ends in Trinidad and Tobago; or
- (c) ends outside but begins in Trinidad and Tobago.

Insurance  
premium tax.  
[5 of 1995].

**55.** (1) A tax, to be called an insurance premium tax shall be charged in accordance with this Part.

(2) The tax shall be under the care and management of the Tax Authority.

Charge to tax.  
[5 of 1995].

**56.** (1) Subject to subsection (2), tax shall be charged on the receipt of a premium by an insurer where—

- (a) the premium is received under a taxable insurance contract; and
- (b) the period of cover for the risk under the taxable insurance contract—
  - (i) begins on or after 1st January, 1995; or
  - (ii) begins before 1st January, 1995 and extends to a date after 31st December, 1995.

(2) Where—

- (a) a premium under a taxable insurance contract is received by the insurer on or after 19th December, 1994 and before 1st January, 1995; and
- (b) the period of cover for the risk begins on or after 19th December, 1994 and extends to a date after 31st December, 1994,

tax shall be charged on the portion of the premium that relates to the period of cover falling after 31st December, 1994.

Rate of tax.  
[5 of 1995].

**57.** Tax shall be charged at the rate of six per cent.

Liability to pay  
tax.  
[5 of 1995].

**58.** (1) Subject to section 59(2), tax shall be collected by the insurer under a taxable insurance contract, or by his intermediary, at the time that the premium is paid.

(2) Where a person fails to collect the tax under subsection (1), or to pay the tax in accordance with section 59, he shall, in addition to tax, be liable to pay over to the Tax Authority an additional amount of fifty per cent of the tax, together with interest at the rate of fifteen per cent per annum on such tax and such additional amount from the due date.

**58A.** (1) The President may remit or refund taxes and penalties, as the case may be, if he is satisfied that it would be just and equitable to do so.

President may remit or refund taxes.  
[35 of 1998].

(2) Subsection (1) shall be deemed to have come into operation from 1st January, 1994.

**59.** (1) Subject to subsection (2)—

- (a) an insurer shall, in respect of premiums received by him in any month, pay the insurance premium tax to the Tax Authority on or before the fifteenth day of the following month;
- (b) an insurer shall pay the insurance premium tax received by him from an intermediary in any month, to the Tax Authority on or before the fifteenth day of the following month;
- (c) an intermediary shall, in respect of premiums received by him in any month, pay the insurance premium tax to the insurer within thirty days of receiving the premium.

Payment of insurance premium tax.  
[5 of 1995].

(2) Where a risk in Trinidad and Tobago is insured by a foreign insurer under a taxable insurance contract, the insured person shall pay the tax payable in respect of a premium under that contract to the Tax Authority on or before the fifteenth day of the month after that in which the premium is paid.

(3) Notwithstanding anything in the Income Tax Act, the Corporation Tax Act or the Petroleum Taxes Act, an insured person shall not, in computing his chargeable income or profits for the purposes of any of those Acts, be allowed to claim a deduction for the premium paid to the foreign insurer unless the tax payable on that premium is paid to the Tax Authority.

Ch. 75:01.  
Ch. 75:02.  
Ch. 75:04.

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Tax Authority  
may audit.  
[2 of 2002].

**59A.** (1) The Tax Authority may at any time audit insurance companies to ensure that the correct taxes are paid to the Authority.

(2) The Tax Authority shall, in respect of the collection and recovery of taxes and an audit under subsection (1), have all the powers which the Board of Inland Revenue has in relation to income tax under the Income Tax Act.

Ch. 75:01.

Deemed date of  
receipt of  
certain  
premiums.  
[5 of 1995].

**60.** Where—

(a) a premium under a taxable insurance contract is received by the insurer after 1st December, 1994 and before 1st January, 1995; and

(b) the period of cover for the risk begins on or after 1st January, 1995,

the premium shall, for the purposes of this Part, be deemed to be received on 1st January, 1995.

Tax Authority  
may waive  
interest.  
[2 of 2002].

**60A.** The Tax Authority may waive interest accrued in respect of—

(a) outstanding taxes; and

(b) penalties,

where it considers it just and equitable to do so.

PART XIV

GREEN FUND LEVY

Interpretation.  
[5 of 2004].

**61.** In this Part—

“Board” means the Board of Inland Revenue established by section 3 of the Income Tax Act;

“business levy” means the tax levied and paid by a company to the Board under section 3A of the Corporation Tax Act;

“company” means a body corporate or an unincorporated association and includes a partnership;

“financial year” has the meaning assigned to it in section 3 of the Constitution;

“Fund” means the Green Fund established under section 65 of this Part;

Ch. 75:01.

Ch. 75:02.

“gross sales or receipts” means the gross revenue, sales or receipts of a company;

“levy” means the green fund levy imposed by section 62 of this Part;

“Minister” means the Minister with responsibility for finance.

**62.** (1) With effect from 1st January, 2001, there shall be levied and paid to the Board a tax at the rate of 0.1 per cent to be known as a Green Fund Levy, on the gross sales or receipts of a company carrying on business in Trinidad and Tobago, whether or not such company is exempt from the business levy. Green Fund Levy. [5 of 2004].

(2) The levy shall be payable by a company in each quarter ending on 31st March, 30th June, 30th September and 31st December in each year of income and the provisions of section 79 of the Income Tax Act shall apply *mutatis mutandis* to this subsection. Ch. 75:01.

(3) The provisions of section 3A(6), (7), (8), (9) and (10) of the Corporation Tax Act shall apply *mutatis mutandis* in relation to the levy but with the necessary modifications and adaptations. Ch. 75:02.

(4) The Board shall, in respect of the collection and recovery of the levy, have all the powers as it has in relation to income tax under the Income Tax Act.

**63.** (1) Where it is proved to the satisfaction of the Board that a company has, in any quarter paid levy in excess of the amount in respect of which the company is properly chargeable, that company shall be entitled to have the levy so paid in excess, refunded to it. Refunds. [5 of 2004].

(2) Every claim for refund shall be made within one year from the end of the quarter to which the claim relates.

(3) Instead of making a refund that might otherwise be made under this section, the Board may, where the company is liable to make a payment to the Board under this Act or any other written law administered by the Board, apply the amount to be refunded against the other liability and shall notify the company accordingly.

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Miscellaneous Taxes

Purposes of Fund.  
[5 of 2004].

**64.** The purpose of the fund is to financially assist organisations and community groups that are primarily engaged in activities related to the remediation, reforestation and conservation of the environment.

Establishment and Management of Green Fund.  
[5 of 2004].

**65.** (1) There is hereby established a fund to be known as the Green Fund.

(2) The Minister shall disburse monies from the Fund to finance activities certified by the Minister with responsibility for the environment as being for the purposes referred to in section 64.

(3) The Minister with responsibility for the environment shall manage the activities financed by the Green Fund.

Payment to Fund.  
[5 of 2004].

**66.** (1) Notwithstanding section 29(2), the Board shall, within fourteen days from the end of each quarter, pay into the Green Fund the levy received by it in accordance with this Part.

(2) The resources of the Fund shall comprise of the levy paid by the Board under this section.

Accounts and Audit.  
[5 of 2004].

**67.** (1) All accounts relating to the Green Fund shall be—

(a) kept separately by the Comptroller of Accounts but shall be shown in the general accounts of Trinidad and Tobago and laid therewith before Parliament; and

(b) audited annually by the Auditor General in accordance with the Exchequer and Audit Act as if the Fund were established under section 43 of that Act.

Ch. 69:01.

Report of Minister.  
[5 of 2004].

**68.** The Minister with responsibility for the environment shall, within four months from the end of a financial year, submit to Parliament a report on the management, of the activities financed by the Green Fund.

Regulations.  
[5 of 2004].

**69.** The Minister may make Regulations for—

(a) the management and control of the Green Fund;

- (b) the accounts, books and forms, to be used in the management of the Green Fund;
- (c) the projects and other activities concerning which advances are made from the Fund; and
- (d) the general operations of the Green Fund.

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FIRST SCHEDULE.  
SECOND SCHEDULE.  
THIRD SCHEDULE.  
FOURTH SCHEDULE.  
FIFTH SCHEDULE.

} (*Repealed by Act No. 37 of 1989*).

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**SIXTH SCHEDULE**

**PART I—***(Deleted by Act No. 8 of 1996)*

(Section 34).  
[4 of 1992  
3 of 1994  
94/1995  
8 of 1996  
213/2001].

**PART II**

2402.02 Cigarettes	...	...	\$2.88 per packet of 20 and so in proportion when not so packed
Ex 2402.10 Cigars	...	...	\$19.83 per kilogram
Ex 2403.10 Smoking tobacco	...	...	\$37.64 per kilogram.

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*Miscellaneous Taxes*

(Section 35).  
[311/2004].

**SEVENTH SCHEDULE**

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
<i>Tariff Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Surcharge in %</i>
	Of fowls of the species <i>Gallus domesticus</i> :	
0207.14.00	Cuts and offal other than livers, frozen	
0207.14.10	Backs and necks	86% from 8th October 2004 to 31st October 2004 40% from 1st November 2004
0207.14.20	Wings	do.
0207.14.90	Other	do.
	Of turkeys:	
0207.27.10	Backs, necks and wings	do.
0207.27.90	Other	do.
0207.30.00	Of ducks, geese or guinea fowls:	
0207.32.00	Not cut in pieces, fresh or chilled	86% from 1st January 2005
0207.33.00	Not cut in pieces, frozen	do.
0207.34.00	Fatty livers, fresh or chilled	86% from 1st January 2005
0207.35.00	Other, fresh or chilled	do.
0207.36.00	Other, frozen	do.
17.01	Cane and beet sugar and chemically pure sucrose, in solid form	

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*Miscellaneous Taxes*

**Chap. 77:01**

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FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
<i>Tariff Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Surcharge in %</i>
1701.10.00	Raw sugar not containing added flavouring or colouring:	
1701.11.00	Cane sugar	60% from 1st January 2005
1701.12.00	Beet sugar	do.
1701.90.00	Other:	
1701.91.00	Containing added flavouring or colouring matter	60% from 1st January 2005
1701.99.00	Other:	
1701.99.10	Icing Sugar	75% from 1st January 2005
1701.99.90	Other	60% from 1st January 2005.

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**EIGHTH SCHEDULE**

*(Repealed by Act No. 5 of 1995)*

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[Section 39(1).  
[3 of 1994].

**NINTH SCHEDULE**

**FINANCIAL SERVICES**

*Statements*

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

*Orders*

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

*Bills, Bonds, Guarantees and Indemnities*

Bills discounted  
    T&T Export Credit Insurance

*Bills for Collection*

Bonding and Insurance of Goods  
Commission on Bills  
    Case of Need Payments  
    Certificate of Transfer of Title of Goods  
    Certificate of Rates

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Consignment of Airway Bill/Bill of Lading without collection item  
Cheques sent on collection Delivery Orders and Airway Bill  
Endorsement of documents as Attorneys  
Extension of due date and alteration of tenor  
Holding Charge (Sight and Acceptance Bills)  
Handling Charge/Warehouse and Goods Noting/Protesting Fee  
Partial Payments/Payment by Instalment  
Postage/Airmail/Cable Charges  
Parcel Post Notice  
Payments to Agents  
Reshipment of goods  
Return bills commission  
Storage of goods  
Tracers

*Bills negotiated*

Handling charge

*Bonds and Guarantees*

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

*Letters of Credit—Inward*

Airmail

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

*Outward*

Acceptance commission  
Advising commission  
Amendment commission

**NINTH SCHEDULE—Continued**

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

*Custody, Safekeeping and Night Depository Facilities Safe Deposit Boxes*

Rental:

Small box  
Medium box  
Large box  
Extra large box

*Additional visits to boxes*

Replacement: lost/broken keys  
Replacement locks  
Drilling of box  
Rental rebates

*Safekeeping*

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

*Night Depository*

Rental (per bag/wallet)  
Replacement Bag/Wallet  
Repair/replacement zip/lock  
Replacement keys  
Damaged Wallets

*Cards, Cheque Books and Passbooks Cards*

A.T.M

Initial and Renewal charge  
Monthly service charge

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

*Credit Cards*

Principal cardholder annual fee  
Secondary cardholder annual fee  
Cash advance fee  
Lost card replacement fee  
Late payment fee  
Minimum monthly repayment  
Over the limit fee  
Dishonoured item stop payment  
Certified Cheque  
Annual fee  
Nominated cardholder  
Commission on cash advance  
Over limit charge  
Late payment fee  
Returned cheque fee  
Lost/Stolen/Damaged card charge

*Cheques*

Cheque books:  
Regular  
Other

*Passbooks / Certificates of Deposit*

Replacement of lost passbook  
Replacement of lost certificate of deposit

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

Service Charge—Personal Accounts:  
Activity charge  
Unpaid item charge  
Service Charge—Business Accounts:  
Account maintenance  
Activity charge  
Overdraft facilities  
Unpaid item charge  
Inactive account charge

*Charges with Respect to Payments*

Drafts

**NINTH SCHEDULE—Continued**

Payroll Envelopes:

Collected in bulk by employer

Collected by employee

Pension cheques—Collection and payment

Processing salary

Salary payments

Telephone payment

Transfer to another bank from employer list

*Charges with respect to Foreign Exchange Transactions and Transferring of Funds*

Conversion of foreign currency cash to foreign currency draft

Charge for lost foreign draft

Cable/Telegraphic transfers handling charge

Draft Tracers

Exchange for one currency type for another currency type

Exchange of cash for negotiable instrument — Same currency

Foreign draft and IMO's:

Credit to account

Advise beneficiary to collect funds

Dishonoured items

Forward contracts

Foreign cheques/Items cashed

Payment by receipt customer letter/Fax instructions

Sight purchases

Sight sales

Travellers Cheques

*Bank Notices*

Notice of dormant accounts

*Returned items*

N.S.F. returned cheques

Voucher returned with statement

Returned item Charge—Foreign currency accounts

*Miscellaneous Charges*

Auditor's confirmations

Photocopy requests

Deposit by security firms over the counter

Exchange of coins—For non-bank account

Facsimile messages

Balances below designated amount on foreign currency accounts.

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**LAWS OF TRINIDAD AND TOBAGO**

*Miscellaneous Taxes*

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**TENTH SCHEDULE**

(Section 36A).  
[14 of 1994].

FIRST COLUMN <i>Tariff Heading No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>Rate of Surcharge</i>
Ex. 15.07	Soya-bean oil and its fractions, refined, but not chemically modified	25%
Ex. 15.08	Ground-nut oil and its fractions, refined, but not chemically modified	do.
Ex. 15.11	Palm oil and its fractions, refined, but not chemically modified	do.
Ex. 15.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, refined, but not chemically modified	do.
Ex. 15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, refined, but not chemically modified	do.
Ex. 15.14	Rape, colza oil and fractions thereof, refined but not chemically modified	do.
Ex. 15.15	Maize (Corn) oil, sesame oil and fractions thereof, refined but not chemically modified	do.
Ex. 15.16	Vegetable oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, refined but not further prepared	do.
1006.201	White rice, in packages for retail sale	20%
1006.202	Other white rice	do.
1006.203	Parboiled rice, in packages for retail sale	do.
1006.204	Other parboiled rice	do.
1006.301	Semi-milled white rice, in packages of not more than 10 kg	do.
1006.302	Other semi-milled white rice	do.
1006.303	Semi-milled parboiled rice, in packages of not more than 10 kg	do.

LAWS OF TRINIDAD AND TOBAGO

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Miscellaneous Taxes

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**TENTH SCHEDULE—Continued**

FIRST COLUMN <i>Tariff Heading No.</i>	SECOND COLUMN <i>Description of Goods</i>	THIRD COLUMN <i>Rate of Surcharge</i>
1006.304	Other semi-milled parboiled rice	20%
1006.305	Wholly milled white rice, in packages of not more than 10 kg	do.
1006.306	Other wholly milled white rice	do.
1006.307	Wholly milled parboiled rice, in packages of not more than 10kg	do.
1006.308	Other wholly milled parboiled rice	do.
1006.401	Broken rice in packages for retail sale	do.
1006.409	Other broken rice	do.

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**SUBSIDIARY LEGISLATION**

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**MISCELLANEOUS TAXES (DEPARTURE TAX)  
(EXEMPTION) ORDER**

2/2001.

*made under section 27(l)*

**1.** This Order may be cited as the Miscellaneous Taxes (Departure Tax) (Exemption) Order. Citation.

**2.** For the purposes of this Order, “citizen” and “resident” have the meanings assigned to them in the Immigration Act. Interpretation  
Ch. 18:01.

**3.** A person who—

(a) has attained the age of sixty years; and

(b) is a citizen or a resident of Trinidad and Tobago,

Persons  
exempted from  
departure tax.

is exempt from the payment of departure tax.