

**PROVISIONAL COLLECTION OF TAXES ACT**

**CHAPTER 74:01**

**Act**  
**1 of 1963**  
Amended by  
34 of 1977

**Current Authorised Pages**

<i>Pages</i> <i>(inclusive)</i>	<i>Authorised</i> <i>by L.R.O.</i>
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**Note on Subsidiary Legislation**

**Note on Omissions**

Provisional Collection of Taxes Orders made under section 3 of the Act have been omitted. For references to these Orders *see* the Current Edition of the Consolidated Index of Acts and Subsidiary Legislation.

**CHAPTER 74:01**

**PROVISIONAL COLLECTION OF TAXES ACT**

ARRANGEMENT OF SECTIONS

**SECTION**

1. Short title.
  2. Interpretation.
  3. Order imposing or varying taxes.
  4. Cases where tax unauthorised and repayable.
  5. Content of Order.
  6. Construction.
  7. Amendment of Order.
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(3) An Order or any provision of an Order imposing a tax shall cease to have effect if an Act comes into operation imposing, with or without modifications, any such tax.

(4) Where any provision in an Order imposing a tax is omitted from a Bill or if included in a Bill is rejected during the passage of the Bill through the House, the corresponding provision of the Order shall cease to have effect.

(5) An Order varying an existing tax shall cease to have effect if the Order is not confirmed, with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order, and where any provision of the Order is deleted by the resolution that provision shall cease to have effect.

**4.** (1) Where, under section 3(4) and (5), an Order or any provision thereof ceases to have effect, or the period limited by section 3(2) terminates before the Act comes into operation imposing the tax, any money paid in pursuance of the Order or such provision shall be deemed to be an unauthorised payment or deduction.

Cases where tax unauthorised and repayable.

(2) Where the tax as imposed or varied by the Order is modified by the Act imposing the tax, or by the resolution confirming the Order, as the case may be, any money which has been paid in pursuance of the Order, which would not have been payable under the new conditions affecting the tax, shall be repaid or made good, and any payment or deduction made in pursuance of the Order shall, so far as it would not have been authorised under the new conditions affecting the tax, be deemed to be an unauthorised payment or deduction.

**5.** An Order under section 3 imposing or varying any tax may contain such conditions affecting the tax as are appropriate for the purpose of the imposition and collection of the tax as so imposed or varied.

Content of Order.

**6.** Nothing in this Act shall be construed as affecting the powers of the House of Representatives or the President under any written law to impose or vary any tax.

Construction.

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**Chap. 74:01**

*Provisional Collection of Taxes*

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Amendment of  
Order.  
[34 of 1977].

7. (1) An Order under section 3 imposing or varying any tax may be added to, varied or otherwise amended by a subsequent Order made under this section and section 3 at any time before it ceases to have effect under section 3(3) and (4) or in the case of an Order varying an existing tax at any time before it ceases to have effect under section 3(5) or at any time after the resolution is agreed to by the House.

(2) For the purpose of conferring any relief from a tax imposed or varied by an Order under section 3, an Order under this section and section 3 may be made with retrospective effect to a date not earlier than the commencement of the Order so amended.