
Third Session Third Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 28 of 1988

[L.S.]

AN ACT to validate the collection of excise duty charged
on certain petroleum products

[Assented to 29th November, 1988]

WHEREAS it is provided by section 13(2) of the Excise Preamble
(General Provisions) Act, Chap. 78:50 that the Minister
may by Order impose any new excise duty and from
the date of publication of the Order in the *Gazette* and
until expiry of the Order the duties specified in the
Order shall be payable in lieu of the duties payable
prior thereto provided every Order issued under this

subsection shall after four days of its first publication be submitted to Parliament and Parliament may by resolution confirm, amend or revoke the Order:

And whereas the Minister of Finance and the Economy on the 19th August, 1988 in an address to the House of Representatives proposed an increase in the excise duty on premium and regular gasoline of twenty cents per litre:

And whereas an Order as required by section 13(2) of the Excise (General Provisions) Act, was not made to allow for the collection of the said increase in excise duty:

And whereas since the 20th August, 1988 the Comptroller of Customs and Excise has been collecting excise duty on premium and regular gasoline at the increased rate:

And whereas the Excise Duty (Petroleum Products) (No. 3) Order, 1988 was not made until 26th October, 1988, which Order was published in the *Gazette* as Legal Notice No. 202:

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

Short title 1. This Act may be cited as the Excise (Petroleum Products) (Validation) Act, 1988.

Validation of collection of excise duty 2. Notwithstanding any rule of law to the contrary the collection by the Comptroller of Customs and Excise of excise duty on premium and regular gasoline between 20th August, 1988 and 27th October, 1988 is deemed to have been lawfully and validly done and no legal proceedings or other action whether pending or not shall be entertained in respect of or in consequence of such collection of excise duty.

Passed in the House of Representatives this 4th day
of November, 1988.

J. E. CARTER
Clerk of the House

Passed in the Senate this 15th day of November,
1988.

Z. SEEREERAM
Acting Clerk of the Senate