

Fourth Session Fourth Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 5 of 1995**

[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, 1994, to introduce other provisions of a fiscal nature and for related matters.

*[Assented to 29th March, 1995]*

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

## PART I

## PRELIMINARY

Short title

1. This Act may be cited as the Finance Act, 1995.

## PART II

## PETTY CIVIL COURTS

Chap. 4:21  
amended

2. The Petty Civil Courts Rules are amended in the First Schedule—

- (a) under the heading “In Actions over \$1,200 or for the Recovery of Land or for the Delivery of Specific Goods”, by deleting the word “4.00” and substituting the word “8.00”; and
- (b) under the heading “General”, by deleting the words “1.00” and “.50” and substituting the words “2.00” and “1.00” respectively.

## PART III

## GAMBLING AND BETTING

Chap. 11:19  
amended

3. The Gambling and Betting Act is amended—

- (a) in section 26(2), by inserting after paragraph (b), the following paragraph:
  - “(c) whenever a number of persons make bets on participants in an event, upon terms that the winnings of such persons as are winners, shall be determined by reference to the total amount waged on participants prior to the start of the event.”;
- (b) in section 28, by deleting subsection (3) and substituting the following subsections:

“ (3) A person who contravenes the provisions of subsection (1) is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for two years.

(4) A person who places or negotiates a bet with another person who contravenes subsection (1), is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars and to imprisonment for three months.”;

- (c) in section 29, by deleting subsection (2) and substituting the following subsection:

“ (2) Any person who meets the requirements of paragraph 14 of the First Schedule, and whose premises meet the requirements of paragraph 15 of the said Schedule, may apply for a licence to operate a betting office.”;

- (d) in section 34, by inserting after subsection (6), the following subsections:

“ (7) Where a licensee fails to pay a licence fee in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for six months, in addition to which his licence may be revoked.

(8) Where the licensee is liable to pay the tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).”;

(e) by inserting after section 34, the following section:

"National tote  
system

34A. (1) There shall be established for the purpose of regulating betting by way of tote, forecast, trifecta or other pool betting, as carried on through the Turf Clubs on race days, a National Tote System (hereinafter called "the system").

(2) The system shall be administered by an approved body which shall be responsible for the provision of all totalisators at all licensed betting pool outlets, or betting pool offices, licensed for the purpose of the system.

(3) Subject to this section, the provisions of sections 28 to 31, and the First Schedule apply *mutatis mutandis* to the pool betting outlets as they apply to the betting offices.

(4) There shall be charged at the rate of ten per cent, a tax on all bets placed with the system, in any manner whatever, payable every week on the Wednesday following the week in which the tax is deducted.

(5) Payment of the tax charged in accordance with this section shall be made to the Betting Levy Board by the approved body.

(6) Where a licensee fails to pay a licence fee in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for six months, in addition to which his licence may be revoked.

(7) Where the licensee is liable to pay tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).

(8) In this section, "approved body" means the Trinidad Race Club or any other body authorised to assume its responsibility for conducting live racing.";

(f) in section 36, by deleting subsections (1) to (6) and substituting the following subsections:

" (1) There shall be charged upon all bets placed at fixed odds in any manner whatever at a licensed betting office, a tax at the rate of ten per cent or an annual levy of four hundred thousand dollars whichever is greater.

Act No. 35 of  
1989

(2) The tax of ten per cent chargeable under subsection (1), shall be paid to the Betting Levy Board established under the Betting Levy Board Act, 1989 by the holder of the betting office licence pertaining to the betting office, every week by the Wednesday following the week in which the tax is deducted.

(3) The annual levy chargeable under subsection (1), shall be paid in four quarterly installments of one hundred thousand dollars on or before 2nd January, 1st April, 1st July and 1st October of each year, commencing in the year 1995.

(4) Where at the end of any quarter—

(a) the levy paid under subsection (3) is in excess of the tax paid under subsection (2), the Board shall make a refund of the tax;

(b) the tax paid under subsection (2) is greater than the levy paid under subsection (3), the Board shall make a refund of the levy.

(5) Where the licensee fails to pay the tax or levy in accordance with this section, he is guilty of an offence and is liable on summary conviction to a fine of fifty thousand dollars and to imprisonment for six months and in addition the licence may be revoked.

(6) Where a licensee is liable to pay tax at the rate of ten per cent, the taking of any bet on which the tax is not paid or collected is deemed to be an offence and is punishable in accordance with section 28(3).”;

(g) in the First Schedule—

(i) by deleting paragraph 2(a) and substituting the following:

“(a) in the case of a betting office licence for betting pool operators conducting bets at fixed odds, an annual fee of \$100,000 payable on or before the 15th December in the year prior to the year for which the licence is required, save that a new applicant shall pay the licence fee at the time his licence is granted;

(b) in the case of the Turf Clubs, a licence fee of one hundred dollars per day on each race day on which betting is conducted, in respect of each pool betting outlet or each betting pool licensed for the purposes of the system.”; and

(ii) by renumbering the subsequent paragraph accordingly;

(h) in the Fourth Schedule, by deleting paragraph (1), and substituting the following paragraph:

“(1) The pool betting duty shall be paid to the Board on Wednesday of every week in such manner as the Board may direct.”.

## PART IV

## MOTOR VEHICLES AND ROAD TRAFFIC

Chap. 48:50  
amended

4. The Motor Vehicles and Road Traffic Act is amended in Appendix A of the Fourth Schedule as follows:

(a) in Part I, by deleting item 1 and substituting the following item:

<i>"1. Class of Description of Motor Vehicles</i>	<i>Vehicle Tax \$</i>
<b>(1) Private motor cars or rented cars, station wagons or estate wagons:</b>	
(a) Engine size not exceeding 999 cc ...	1.00 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc ... ..	2.00 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc ... ..	4.00 per cc
(d) Engine size exceeding 1799 cc but not exceeding 1999 cc ... ..	8.00 per cc
(e) Engine size exceeding 1999 cc but not exceeding 2499 cc ... ..	21.00 per cc
(f) Engine size exceeding 2499 cc but not exceeding 2999 cc ... ..	25.00 per cc
(g) Engine size exceeding 2999 cc but not exceeding 3499 cc ... ..	30.00 per cc
(h) Engine size exceeding 3499 cc ... ..	45.00 per cc
<b>(2) Taxis:</b>	
(a) Engine size not exceeding 999 cc ...	0.75 per cc
(b) Engine size exceeding 999 cc but not exceeding 1499 cc ... ..	1.50 per cc
(c) Engine size exceeding 1499 cc but not exceeding 1799 cc ... ..	3.00 per cc
(d) Engine size exceeding 1799 cc but not exceeding 1999 cc ... ..	6.00 per cc
(e) Engine size exceeding 1999 cc but not exceeding 2499 cc ... ..	15.75 per cc
(f) Engine size exceeding 2499 cc but not exceeding 2999 cc ... ..	18.75 per cc
(g) Engine size exceeding 2999 cc but not exceeding 3499 cc ... ..	22.50 per cc
(h) Engine size exceeding 3499 cc ... ..	33.75 per cc

**(3) Maxi-Taxis:**

- (a) Engine size not exceeding 2499 cc ... \$6.00 per cc
- (b) Engine size exceeding 2499 cc ... \$8.00 per cc

**(4) Goods Vehicles** ... .. \$2.50 per cc”;

(b) in Part II under the heading “Relief for Citizens Returning from Abroad”—

- (i) by inserting before the word “(a)” occurring in line one the word “1.”;
- (ii) by deleting item 1(a)(ii) as renumbered;
- (iii) by adding after item 1 as renumbered, the following item:

“ 2. A returning national who imports a motor vehicle into Trinidad and Tobago shall, upon satisfying the relevant conditions stipulated in section 45A of the Customs Act, be entitled to exemption from motor vehicles tax in respect of the motor vehicle.”.

Chap. 78:01

**PART V**

**INCOME TAX**

**5. (1) The Income Tax Act is amended—**

Chap. 75:01  
amended

(a) in section 5, by inserting after subsection (6A) the following subsections:

“ (6B) The provisions of subsection (6)(a) and (b) in relation to the taxation of an amount paid by an employer to an employee on the termination of the employment of an

employee by reason of redundancy, shall apply to a payment not otherwise chargeable to tax which is made, whether in pursuance of any legal obligation or not, either directly or indirectly, in consideration or in consequence of, or otherwise in connection with, the termination of the holding of an office or employment or any change in the functions or emoluments of an employee, including any payment in commutation of annual or periodical payments, whether chargeable to tax or not, which would otherwise have been made.

(6C) For the purposes of subsection (6B), any payment made to the spouse or any relative or dependant of a person who holds or has held an office or employment, or made on behalf of or to the order of that person, shall be treated as a payment made to that person, and any valuable consideration other than money shall be treated as a payment of money equal to the value of that consideration at the date when it was given.

(6D) A payment referred to in subsection (6B) does not include a lumpsum payment made—

- (a) under an approved pension scheme under section 28;
- (b) under an approved pension fund plan or an approved deferred annuity plan under section 28;

- (c) under a fund or contract approved by the Board under section 134(6A);
  - (d) in connection with the termination of the holding of an office or employment by the death of the holder or made on account of the injury to or disability of the holder of the office or employment.”;
- (b) in section 5A—
- (i) in subsection (1), by deleting the words “0.25 per cent” and substituting the words “0.5 per cent”;
  - (ii) by repealing subsections (3) and (4) and substituting the following subsection:
    - “ (3) A person is entitled to a tax credit against his business levy liability for a year of income of any payment made in respect of his income tax liability for that year of income up to a maximum of his business levy liability.”;
- (c) in section 8(1), by deleting paragraph (v) and substituting the following paragraph:
- “(v) the amount or value of the dividends or other distributions paid to a resident individual who has attained the age of sixty years—
    - (i) by a trust operated by a financial institution carrying on unit trust business and licensed under the Financial Institutions Act, where the profits of such trust are exempt from corporation tax;

- (ii) under the second unit scheme of the Unit Trust Corporation established by the Unit Trust Corporation of Trinidad and Tobago Act,

Chap. 83:03

except where the dividends or other distributions are payable in the joint names of persons, one of whom has not attained the age of sixty years.”;

(d) in section 10—

- (i) in subsection (3), by deleting the words “subsection (5)” and substituting the words “subsections (5), (5A) and (5B)”;
- (ii) in subsection (5A), by deleting the words “Where in a year of income” and substituting the words “Subject to subsection (5B), where in a year of income”;
- (iii) by inserting after subsection (5A), the following subsection:

“ (5B) Notwithstanding subsection (5A), the deduction under subsection (3) may be claimed by a person in computing his chargeable income for the year of income 1994, where the person satisfies the Board that the taxes payable by him in that year of income under the Lands

and Buildings Taxes Act and the Municipal Corporations Act have been paid on or before 30th April, 1995.”;

(e) in section 11—

- (i) in subsection (2), by inserting after the words “subsection (1)(b)” the words “and sections 11A and 11B”;
- (ii) in subsection (7), by deleting the words “Where in a year of income” and substituting the words “Subject to subsection (8), where in a year of income”;
- (iii) by inserting after subsection (7) the following subsection:

“ (8) Notwithstanding subsection (7), the allowance under subsection (1)(b) shall be granted in computing the chargeable income of a person for the year of income 1994, where the person satisfies the Board that the taxes payable by him in that year of income under the Lands and Buildings Taxes Act and the Municipal Corporations Act have been paid on or before 30th April, 1995.”;

(f) by inserting after section 11, the following sections:

"Computation  
of wear and  
tear  
allowances

11A. (1) for the purpose of computing the allowance under section 11(1)(b) for a year of income in respect of—

- (a) any plant and machinery;
- (b) any buildings used exclusively to house such plant and machinery,

acquired after 1st January, 1995, the plant and machinery or the buildings housing such plant and machinery shall be classified into a class specified in the Seventh Schedule, and the wear and tear percentage relating to that class shall be applied against the expenditure incurred in acquiring the plant and machinery or buildings housing such plant and machinery.

(2) In computing the allowance applicable to several items in a class specified in the Seventh Schedule, the wear and tear percentage relating to that class shall be applied against the aggregate expenditure incurred in acquiring the several plant and machinery or buildings housing such plant and machinery within that class.

(3) where the plant and machinery or the buildings referred to in section 11(1)(b) cannot be placed into a class

under the Seventh Schedule, the Board may apply such wear and tear percentage as may be determined by it by reference to the anticipated normal working life of the plant and machinery or the buildings housing such plant and machinery.

(4) For the purposes of this section, "anticipated normal working life" means, in relation to plant and machinery or buildings housing such plant and machinery, the period which might be expected to elapse, when the plant and machinery or the buildings housing such plant and machinery are first put into use, before they are finally put out of use as being unfit for further use, it being assumed that they will be used in the normal manner and to the normal extent and are going to be so used throughout that period.

Allowances  
on buildings  
and  
structures

11B. (1) Subject to subsection (6), for the purpose of ascertaining the chargeable income of a person carrying on a trade, business, profession or vocation for a year of income, there shall be allowed as a wear and tear allowance, an amount equal to ten per cent on a declining balance of the capital expenditure incurred by that person—

(a) in the construction of a building or structure; or

(b) in respect of capital improvements made to a building or structure,

completed on or after 1st January 1995 and used in the trade, business, profession or vocation for the production of the income of that person for that year of income.

(2) Where part of the building or structure is to be used in the production of income of a person under subsection (1) and the capital expenditure incurred in the construction of that part of the building which is not used in the production of the income—

(a) does not exceed one tenth of the total capital expenditure incurred in the construction of or improvements to the entire building or structure, the allowance granted in subsection (1) shall apply to the total capital expenditure incurred in the construction of the building or structure or in the capital improvements made to the building or structure;

(b) exceeds one tenth but does not exceed one half of the total capital expenditure incurred in

the construction of or improvements to the entire building or structure, the allowance granted in subsection (1) shall apply only to the capital expenditure incurred in the construction of or improvements to that part of the building or structure which is to be used in the production of income;

- (c) exceeds one half of the total capital expenditure incurred in the construction of or improvements to the entire building or structure, no allowance shall be granted under subsection (1).

(3) Where the building or structure is used in the production of income for part of a year of income, the allowance granted under subsection (1) shall be reduced by a proportionate part equivalent to the period during which the building or structure was not used for the production of income.

(4) A person whose income derived from premiums and rents is exempt from tax under section 42(2)(b) or section 45A(2) may, in ascertaining his chargeable income for a year of income, at his option elect to claim—

- (a) the exemption under those sections; or
- (b) the allowance granted under subsection (1).

(5) A person who makes an election under subsection (4) shall do so in writing to the Board in the year of income in which the construction or the capital improvements were completed and such election shall be irrevocable.

(6) Notwithstanding subsection (1), no allowance shall be made to a person for a year of income where the person is entitled to benefits under—

Chap. 85:01

(a) the Fiscal Incentives Act;

Chap. 85:02

(b) the Hotel Development Act;

Act No. 19 of 1988

(c) the Trinidad and Tobago Free Zones Act, 1988,

in respect of the building or structure or the capital improvements made to the building or structure.

Chap. 85:04

(7) The provisions of Part I of the Income Tax (In Aid of Industry) Act relating to initial and annual allowances on industrial buildings and structures shall not apply to a person entitled to an allowance under this section.

(8) For the avoidance of doubt, in ascertaining the chargeable income of a person for a year of income, no allowance shall be made under subsection (1) in respect of any plant and machinery or buildings used exclusively for housing such plant and machinery in the production of the income of that person.”;

(g) in section 12, by inserting after paragraph (j) the following paragraph:

“(k) expenses incurred by a resident individual in acquiring shares in a listed resident company under section 55A where the distributions made in respect of those shares are subject to tax under that section.”;

(h) in section 20, by inserting after subsection (2), the following subsection:

“(3) Payments made under this section to a spouse or former spouse in a year of income regarding the maintenance of a child, not exceeding the sum of one thousand two hundred dollars in respect of any one child, shall be deemed not be the income of that spouse or former spouse.”;

(i) in section 34A—

(i) by deleting the marginal note and substituting the following marginal note:

“Tax on interest and dividends”;

- (ii) by deleting subsection (1) and substituting the following subsection:

“ (1) Subject to subsections (2) and (2A), there shall be charged upon—

(a) the interest payable to a resident individual on loans secured by bonds or other similar investment instruments;

(b) the interest payable to a resident individual on all classes of savings or other accounts with banks, financial institutions or any person carrying on a trade or business, who in the ordinary course of operations receives or retains money in such circumstances that interest becomes payable;

(c) a dividend payable to a resident individual under the age of sixty years, who is a beneficiary under a trust operated by a financial institution carrying on unit trust

business and licensed under the Financial Institutions Act, 1993, where the profits of such trust are exempt from corporation tax;

- (d) the amount or value of a distribution payable under the second unit scheme established under the Unit Trust Corporation of Trinidad and Tobago Act to a resident individual under the age of sixty years,

where such interest, dividend or other distribution accrues or is paid or credited to the individual in a year of income, a tax at the rate of fifteen per cent on the interest, dividend or other distribution accrued, paid or credited, and the interest, dividend or other distribution so accrued, paid or credited shall be deemed not to be the income of the individual for the purposes of this Act.”;

- (iii) in subsection (2), by inserting after the word “interest” wherever it occurs the words “, dividend or other distribution”;
- (iv) by deleting subsection (2A) and substituting the following subsection:

“ (2A) Except where the interest is exempt from tax under section 8(1)(p), every bank, financial institution or other person referred to in subsection (1) shall, at the time when the interest, dividend or other distribution accrues or is paid or credited, deduct from the interest, dividend or other distribution an amount equal to fifteen per cent of that interest, dividend or other distribution and the amount deducted shall, on or before the fifteenth day of the month following that in which the amount was deducted, be remitted to the Board on behalf of the individual on account of the liability of the individual to tax.”;

- (v) by inserting after subsection (5), the following subsection:

“ (5A) The provisions of this section shall apply to a dividend referred to in subsection (1)(c) which was paid during the period between 1st January, 1994 and 31st December, 1994 to a resident individual, whether or not he has attained the age of sixty years.”;

- (vi) in subsection (6) by inserting after the word “interest” wherever it occurs the words “, dividend or other distribution”;

- (j) by repealing section 34B;
- (k) in section 38(3)(f)(i), by deleting the words “three per cent” and “one thousand two hundred dollars” and substituting the words “five per cent” and “two thousand four hundred dollars” respectively;
- (l) in section 41(5) in relation to the definition of “employer”, by deleting the word “fifty” and substituting the word “fifteen”;
- (m) by renumbering section 48H as section 48H(1) and inserting after subsection (1) as renumbered, the following subsection:
- “ (2) An individual to whom section 48B applies whose chargeable income for a year of income exceeds sixteen thousand dollars but does not exceed twenty thousand dollars is entitled in that year of income to a tax credit of six hundred dollars less fifteen per cent of the chargeable income in excess of sixteen thousand dollars.”;
- (n) in section 50, by inserting after subsection (2A), the following subsection:
- “ (2B) For the purposes of subsection (1), a payment made to a non-resident company pursuant to a lease agreement made by the non-resident company to let aircraft and related equipment to BWIA International Airways Limited, shall be treated as a payment arising outside Trinidad and Tobago to such non-resident company.”;

(o) by inserting after section 55, the following section:

“Chargeability  
of  
distributions  
made by  
listed  
resident  
companies

55A. (1) With effect from 1st January, 1995, there shall be charged upon the income payable in a year of income to a resident individual in respect of the amount or value of a distribution other than a preference dividend made by a listed resident company, a tax at the rate of fifteen per cent of an amount equal to one hundred and sixty-two per cent of the distribution actually made and the distribution so made shall be deemed not to be the income of the individual for the purposes of this Act.

(2) With effect from 1st January, 1995, there shall be charged upon the income accruing in a year of income to a resident individual in respect of a preference dividend payable by a listed resident company, a tax at the rate of fifteen per cent of the preference dividend actually paid and the dividend so paid shall be deemed not to be the income of the individual for the purposes of this Act.

(3) A listed resident company shall, at the time when—

(a) a distribution other than a preference dividend is actually made, deduct

therefrom a tax at the rate of fifteen per cent of an amount equal to one hundred and sixty-two per cent of the amount or value of the distribution actually made;

- (b) a preference dividend is paid to a resident individual, deduct therefrom a tax at the rate of fifteen per cent of the amount of the preference dividend actually paid,

and the tax so deducted shall, on or before the fifteenth day of the month following that in which the tax was deducted, be remitted to the Board on behalf of the individual on account of the liability of the individual to the tax.

(4) The provisions of section 34A(2), (4) and (6) apply *mutatis mutandis* to this section.

(5) For the purposes of this section and section 56, "listed resident company" means a resident company whose securities have been admitted for quotation on the Trinidad and Tobago Stock Exchange under the Securities Industry Act.";

Chap. 83:02

- (p) in section 56(2), by inserting after the words "an individual" the words "from a company other than a listed resident company";

(q) in section 76(4)(a), by deleting the words “three thousand dollars” and substituting the words “twelve thousand dollars”;

(r) in the Third Schedule—

(i) in Part I relating to the rates of tax payable on the chargeable income of a person other than a company—

(A) in item (c), by deleting the words “35 cents” and substituting the words “33 cents”;

(B) in item (d), by deleting the words “40 cents” and substituting the words “38 cents”;

(ii) in Part II relating to the rates of withholding tax—

(A) in item (i) with respect to any distribution, by deleting the words “25 per cent” and “15 per cent” and substituting the words “15 per cent” and “10 per cent” respectively;

(B) in item (ii) with respect to a payment of interest on any debt, mortgage or other security, by deleting the words “25 per cent” and substituting the words “20 per cent”;

(C) in item (iii) with respect to any payment made to a company, by deleting the words “30 per cent” and substituting the words “20 per cent”;

(s) by repealing the Fourth Schedule and substituting the following Schedule:

“FOURTH SCHEDULE

(Section 56)

DIVIDEND INCOME ALLOWANCE

1. The income of any person from any distribution made by a resident company, other than a listed resident company, in a year of income shall be taken to be one hundred and sixty-two per cent of the distribution actually made.

2. Where the income under item 1 is included in the chargeable income of a person, there shall be set off for the purposes of collection against the tax payable by such person an amount equal to sixty-two per cent of the distribution actually made.

3. Where a person receives from a listed resident company in a year of income a distribution which is subject to tax under section 55A, there shall be set off for the purposes of collection against the tax payable by such person an amount equal to sixty-two per cent of the distribution actually made”.

(t) by inserting after the Sixth Schedule the following Schedule:

“SEVENTH SCHEDULE

(Section 11A)

CLASS A (WEAR AND TEAR RATE) 10%

	<i>Rate</i>
	<i>%</i>
Buildings (Housing machinery)—Industrial ... ..	10
Buildings (Housing machinery)—Other ... ..	10
Shop Fittings ... ..	10
Furniture—Household ... ..	10
Roadmaking Plant—Utensils for drawing ... ..	10
Dictaphones ... ..	10
Doctors—Instruments ... ..	10
Sea-craft ... ..	10
Poultry Farmers—Egg Grader ... ..	10

## "SEVENTH SCHEDULE—CONTINUED

(Section 11A)

## CLASS A (WEAR AND TEAR RATE) 10%

	<i>Rate</i>
	<i>%</i>
Coffee Manufacturing ... ..	10
Dentists—Fittings ... ..	10
Vacuum Cleaners ... ..	10
Cylinders—Gas ... ..	10
Medical Practitioners—Instruments ... ..	10
Adding Machines and Calculators—Manual ... ..	10
Newspaper Equipment—Linotype metal ... ..	10
Brick-making Plant—Walls and Windbreak ... ..	10
Irrigation—Water Supply ... ..	10
Water Tanks and Pumps ... ..	10
Boats—Motor ... ..	10
Poultry Farmers—Eggboxes and Fillers ... ..	10
Radio Transceiver sets ... ..	10
Photography Equipment ... ..	10
Boats—Pontoons ... ..	10
Wireless Sets ... ..	10
Ice Company Plant—Refrigerator ... ..	10
PBX Systems ... ..	10
Fixtures and Fittings ... ..	10
Motor Boats ... ..	10
Filing Cabinets ... ..	10
Calculating Machines—Hand-operated ... ..	10
Newspaper Equipment—Type ... ..	10
Office Machines and Equipment—Addressograph ... ..	10
Dentists—Instruments ... ..	10
Cameras ... ..	10
Bakers' Plant ... ..	10
Safes ... ..	10
Billiard Tables ... ..	10
Scales—Weighbridge ... ..	10
Boats—Rowing and Sailing ... ..	10
Cash Registers—Manual ... ..	10
Boats—Punts ... ..	10
Office Machines and Equipment—Cash Registers ... ..	10
Fire Extinguishers ... ..	10

	<i>Rate</i>
	%
Cigarette—Manufacturing Machinery ... ..	10
Weighbridges ... ..	10
Cigarette—Tools and Equipment ... ..	10
Lighters ... ..	10
Cigarette Papers—Cutting and Folding Plant ... ..	10
Boats—Lighters ... ..	10
Office Machines and Equipment—Telephones ... ..	10
Newspaper Equipment—Stereos and Blocks ... ..	10
Office Machines and Equipment—Proof Machines—Banks	10
Boats—Barges ... ..	10
Medical Practitioners—Radium Plaques and Needles ...	10
Hydraulic Jacks ... ..	10
Office Machines and Equipment—Dictaphones ... ..	10

CLASS B (WEAR AND TEAR RATE) 25%

Office Machines and Equipment—Calculating Machines	25
Railway Sidings ... ..	25
Office Machines and Equipment—Duplicating Machines	25
Furniture—Office ... ..	25
Dentists—Electric Motors ... ..	25
Electrical Fittings ... ..	25
Medical Practitioners—High-Frequency Current Machines	25
Neon Signs ... ..	25
Dentists—Furniture ... ..	25
Carpets (Cost over \$500) ... ..	25
Medical Practitioners—Electro-Cardiograph ... ..	25
Radios, Radiograms and Phonographs ... ..	25
Typewriters ... ..	25
Calculating Machines—Electrical ... ..	25
Office Machines and Equipment—Adding Machines ...	25
Brick-making Plant—Railway Siding ... ..	25
Bucket Elevator—Quarrying ... ..	25
Brewery Plant ... ..	25
Transformers ... ..	25
Dentists—Carpets ... ..	25

## "SEVENTH SCHEDULE—CONTINUED

(Section 11A)

## CLASS B (WEAR AND TEAR RATE) 25%

	<i>Rate</i>
	<i>%</i>
Office Machines and Equipment—Accounting Machines	25
Hollman Compressors ... ..	25
Welding Units ... ..	25
Water Coolers ... ..	25
Accounting Machines ... ..	25
Poultry Farmers—Incubators ... ..	25
Pumps ... ..	25
Office Machines and Equipment—Typewriters ... ..	25
Roadmaking Plant—Office Machinery ... ..	25
Dumpers—Quarrying ... ..	25
Medical Practitioners—Other Plant... ..	25
Stone Crushing Plant ... ..	25
Adding Machines and Calculators—Electrical ... ..	25
Cold Stores and Ice Manufacturing—Machinery and Plant	25
Lifts and Elevators ... ..	25
Dies ... ..	25
Refrigerating Plant and Machinery ... ..	25
Dentists—Plant ... ..	25
Bookbinding Plant and Machinery—Boilers ... ..	25
Live Network ... ..	25
Cold Stores and Ice Manufacturing—Ice Cans ... ..	25
Radio Equipment ... ..	25
Elevators and Lifts ... ..	25
Loudspeakers and Phones ... ..	25
Boats—Tugs ... ..	25
Match Factory Plant ... ..	25
Ice Company Plant—Ice Crusher ... ..	25
Medical Practitioners—Diathermy Plant ... ..	25
Boot and Shoe-making—Boilers ... ..	25
Boot and Shoe-making—General Plant and Machinery	25
Boats—Launches ... ..	25
Boot and Shoe-making—Box (Cardboard) Manufacturers' Machinery ... ..	25
Ice Company Plant—Water Filter ... ..	25
Beverage Coolers ... ..	25

	<i>Rate</i>
	<i>%</i>
Diesel Engines and Motors ... ..	25
Medical Practitioners—Ophthalmic Surgeon's Plant ...	25
Boilers—Engines, Shafting ... ..	25
Plastic Extrusion Machine ... ..	25
Boilers ... ..	25
Containers-makers' Plant ... ..	25
Newspaper Equipment—Printing Machines ... ..	25
Medical Practitioners—X-Ray Plant ... ..	25
Ice Company Plant—Cold Storage Plant ... ..	25
Newspaper Equipment—Engines and Shafting ... ..	25
Ice Company Plant—Ice Breaker ... ..	25
Newspaper Equipment—Boilers ... ..	25
Laundry Plant—Washing Machines ... ..	25
Millinery Manufacturing Plant—Sewing Machines ...	25
Clothing and Millinery—Sewing Machines ... ..	25
Confectioners' Machinery ... ..	25
Ice Company Plant—Coils ... ..	25
Sewing Machines ... ..	25
Boilers—Engines, Shafting ... ..	25
Biscuit-Making Plant ... ..	25
Boilers—General Binding Machinery and Plant ...	25
R.H.F. Welding Machine ... ..	25
Dredges ... ..	25
Cotton Knitting and Spinning Plant ... ..	25
Ship building Plant ... ..	25
Molasses Industry—Punts ... ..	25
Aerated Water Plant—Bottling Plant ... ..	25
Molasses Industry—Pipe Lines ... ..	25
Coconut Oil Manufacturing Plant ... ..	25
Molasses Industry—Concrete sump and gear ... ..	25
Clothing and Millinery—Other Plant ... ..	25
Milk Treatment Plant ... ..	25
Clothing and Millinery—Manufacturing Plant ...	25
Generators ... ..	25
Cement and Concrete Tile—Manufacturing Plant ...	25

## "SEVENTH SCHEDULE—CONTINUED

(Section 11A)

## CLASS B (WEAR AND TEAR RATE) 25%

	<i>Rate</i>
	<i>%</i>
Roadmaking Plant—Asphalt Plant ... ..	25
Sugar Industry—Boilers, auxiliaries, steam piping ...	25
Printing Press ... ..	25
Quarrying Plant and Machinery ... ..	25
Molasses Industry—Pumps ... ..	25
Air-conditioning Equipment—Single Units ... ..	25
Molasses Industry—Mill Storage ... ..	25
Sugar Industry—Distilling Plant ... ..	25
Laundry Plant—General Plant ... ..	25
Brick-making Plant—Grog Crusher ... ..	25
Distillery Plant ... ..	25
Brick-making Plant—Tunnel Kilns and Dryers ... ..	25
Molasses Industry—Storage Tanks ... ..	25
Sugar Industry—Drainage and Irrigation Plant ... ..	25
Engineering Works ... ..	25
Millinery Manufacturing Plant—Other Plant ... ..	25
Rum Refinery Plant ... ..	25
Sugar Industry—Factory ... ..	25
Ice Company Plant—Factory Plant and Machinery ...	25
Concrete Mixers ... ..	25
Computers ... ..	25
Oxygen Acetylene Plant ... ..	25
Compressors—Ammonia—Vertical ... ..	25
Mobile site office—caravan ... ..	25
Compressors—Ammonia—Horizontal ... ..	25
Ice Company Plant—Fabric Inserted Matting ... ..	25
Compressors—Air and oxygen types ... ..	25
Automotive Equipment ... ..	25
Boats—Sloops and Streamers Ocean-going ... ..	25
Bicycles—Motor ... ..	25
Roadmaking Plant—Crawler Loader ... ..	25
Oxygen Manufacturing Plant ... ..	25
Roadmaking Plant—Loader ... ..	25
Motor Cars and Vehicles ... ..	25
Copra ... ..	25

	<i>Rate</i>
	<i>%</i>
Lorries (Motor) ... ..	25
Roadmaking Plant—Service Cars ... ..	25
Bicycles—Ordinary—Commercial ... ..	25
Aircraft—Commercial—new ... ..	25
Drying Kilns ... ..	25
Vulcanizing Machine ... ..	25
Steel Barrels ... ..	25
Air-Conditioning Equipment—Large general unit ...	25
Caravans—Mobile site office ... ..	25
Roadmaking Plant—Rollers and Steam ... ..	25
Television Sets ... ..	25
Arc and Gas Welding Plant ... ..	25
Brick-making Plant—Traxcavator ... ..	25
Roadmaking Plant—Motor Dumper ... ..	25
Roadmaking Plant—Barbergreen Finisher ... ..	25
Roadmaking Plant—Special Tools ... ..	25
Boot and Shoe-making—Motor Vans and Lorries ...	25

CLASS C (WEAR AND TEAR RATE) 33.3%

Farming Equipment ... ..	33.3
Cutlassing Machine ... ..	33.3
Bulldozers ... ..	33.3
Forklift Trucks ... ..	33.3
Cranes—Electrical or otherwise ... ..	33.3
Aerated Water Plant—Bottles and Cases ... ..	33.3
Cranes—Gantries ... ..	33.3
Roadmaking Plant—Spray Truck ... ..	33.3
Agricultural Machinery—Tractors, Plough, Harvesters, etc.	33.3
Audition Unit—Station and testing equipment ... ..	33.3
Rigs (Oil) ... ..	33.3
Roadmaking Plant—Jitney ... ..	33.3

CLASS D (WEAR AND TEAR RATE) 40%

Aircraft—Engine Props—Rotable Spares ... ..	40
Aircraft—Second-hand ... ..	40".

(2) The Income Tax (Miscellaneous Clearance) Regulations are amended—

(a) in regulation 2, by deleting the definitions of “Customs Officer”, “Immigration Officer” and “Exit Certificate”;

(b) in regulation 3, by deleting subregulations (1), (2) and (3);

(c) in regulation 4—

(i) in subregulation (1), by deleting the words “an Exit Certificate or”;

(ii) in subregulation (2), by deleting the words “An Exit Certificate or a Clearance Certificate” and substituting the words “A Clearance Certificate”;

(d) by revoking regulations 5, 6, 7 and 9;

(e) in regulation 8—

(i) in subregulation (1), by deleting the words “an Exit Certificate” and substituting the words “a Clearance Certificate”;

(ii) by deleting subregulation (3);

(f) by revoking regulation 10 and substituting the following regulation:

“Appeal

10. A person aggrieved by—

(a) the refusal of the Board to grant him a Clearance Certificate;

(b) the decision of the Board to revoke his Clearance Certificate,

may appeal to the Appeal Board and the decision of the Appeal Board is final.”.

PART VI  
CORPORATION TAX

6. The Corporation Tax Act is amended—

Chap. 75:02  
amended

(a) in section 3A—

- (i) in subsection (1), by deleting the words “0.25 per cent” and substituting the words “0.5 per cent”;
- (ii) by repealing subsections (3) and (4) and substituting the following subsection:

“ (3) A company is entitled to a tax credit against its business levy liability for a year of income of any payment made in respect of its corporation tax liability for that year of income up to a maximum of its business levy liability.”;

- (b) by repealing section 3B in relation to the incremental profits tax;
- (c) in section 6(1), by inserting after paragraph (v) the following paragraphs:

“(w) with effect from the 1st January, 1994 profits accruing to a trust in respect of its unit trust business, being a business of a financial nature as defined in the Financial Institutions Act, 1993, where the trustee is a financial institution licensed under the Financial Institutions Act which sells

shares representing interests in the assets of the trust to beneficiaries under the trust;

(x) the profits of BWIA International Airways Limited for the period 1st January, 1995, to 31st December, 2001.”;

(d) in section 7—

(i) in subsection (8), by deleting the words “Where in a year of income” and substituting the words “Subject to subsection (9), where in a year of income”;

(ii) by inserting after subsection (8), the following subsection:

“ (9) Notwithstanding subsection (8), the allowance under section 11(1)(b) of the Income Tax Act shall be granted to a company in computing the chargeable profits of the company for the year of income 1994 where the company satisfies the Board that the taxes payable by the company in that year of income under the Lands and Buildings Taxes Act and the Municipal Corporations Act have been paid on or before 30th April, 1995.”;

(e) in the table under section 19—

(i) by inserting after the words “Sections 10, 11” the words “11A, 11B”;

- (ii) by deleting the words "Sections 76, 77 Returns" and substituting the words "Section 76 other than subsections (6) and (7), and section 77";
- (f) by inserting after section 19, the following section:

"Penalty for  
late filing

19A. (1) A company which fails, neglects or refuses to furnish a return of income for the year of income 1994 and subsequent years after six months from the time required to file the return, shall, thereafter, in addition to any other penalty provided in this Act, be liable to a penalty of one thousand dollars for every six months or part thereof during which such failure, neglect or refusal continues.

(2) A company which has not furnished a return of income for any year of income preceding the year of income 1994 and fails, neglects or refuses to furnish such return on or before 31st October, 1995 shall, in addition to any other penalty provided in the Act, be liable to a penalty of one thousand dollars in respect of any such return for every six months or part thereof during which such failure, neglect or refusal continues.";

- (g) in the First Schedule in relation to the rate of corporation tax, by deleting the words "forty-five per cent" wherever they occur in items 1 and 2 and substituting the words "thirty-eight per cent";

- (h) in Part 3 of the Second Schedule, by deleting the words “Approved products (within the meaning of section 2 of the Fiscal Incentives Act, 1979, Act 22 of 1979)” and substituting the words “Approved products for the duration of the tax holiday period under the Fiscal Incentives Act, 1979, Act No. 22 of 1979”.

## PART VII

### STAMP DUTY

Chap. 76:01  
amended

#### 7. The Stamp Duty Act is amended—

- (a) by inserting after section 67, the following section:

“Remittance  
by the  
President

68. Notwithstanding the removal of stamp duty on customs entries in respect of imported goods under the First Schedule, the President may remit or refund in whole or in part to any person stamp duty paid or payable on such customs entries made prior to 1st January, 1995, where he considers it expedient to do so.”;

#### (b) in the First Schedule—

- (i) by inserting after paragraph (o) in the exemptions under the heading “Customs entries in respect of imported goods” the following paragraph:

“(p) for the period 1st December, 1994 to 31st December, 1994 and subject to the relevant conditions stipulated in

Chap. 78:01 section 45 and the Second Schedule to the Customs Act a motor vehicle and household and personal effects imported into Trinidad and Tobago by a returning national.”;

(ii) by deleting the heading “Customs entries in respect of imported goods” and all the paragraphs thereunder ending with the words “shall apply in the same manner as if the duty were a duty of customs.”;

(c) by deleting the Second, Third, Fourth and Fifth Schedules.”.

## PART VIII

### MISCELLANEOUS TAXES

#### 8. The Miscellaneous Taxes Act is amended—

Chap. 77:01  
amended

(a) in section 35—

- (i) in subsection (1), by inserting after the words “at the rates” the words “in respect of the period”;
- (ii) by inserting after subsection (6) the following subsection:

“ (7) Where a returning national imports into Trinidad and Tobago a motor vehicle and household or personal effects in accordance with section 45A of the Customs Act, import surcharge shall not be charged on the entry of the motor vehicle and household or personal effects imported.”;

(iii) by repealing subsections (4) and (7) with effect from 1st January, 1995;

(b) by repealing section 36;

(c) by inserting after section 36A, the following section:

“Remittance  
by the  
President

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.”;

(d) in section 40—

(i) in subsection (1), by deleting the words “at the end of each quarter ending on 31st March, 30th June, 30th September and 31st December of each year” and substituting the words “on or before the fifteenth day of the month following the month in which the tax was collected by the financial institution.”;

(ii) by repealing subsections (3) and (4);

(e) by inserting after Part X the following Parts:

## "PART XI

## HOTEL ACCOMMODATION TAX

Interpreta-  
tion

51. In this Part—

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

Chap. 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;

Chap. 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.

Hotel  
 accommoda-  
 tion tax

52. (1) A tax to be called an hotel accommodation tax shall be—

- (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.

Chap. 85:02

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

(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, 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,

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

Special tax      53. (1) A special tax shall be charged on a motor vehicle and on household and personal effects imported into Trinidad and Tobago by a returning national in accordance with section 45A of the Customs Act at the following rates:

Chap. 78:01

(a) in respect of a motor vehicle, fifteen per cent of the amount of the c.i.f. value of the motor vehicle that is in excess of T.T. \$200,000;

(b) in respect of household and personal effects, fifteen per cent of the amount of the c.i.f. value of the household and personal effects that is, in the aggregate, in excess of U.S. \$100,000.

(2) The Tax Authority shall be Comptroller of Customs and Excise who, in respect of the collection and enforcement of the payment of the tax, shall have all the powers that he has in relation to customs duty under the Customs Act.

## PART XIII

## INSURANCE PREMIUM TAX

Definitions

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;

“insurance business” has the meaning assigned to it by section 3 of the Insurance Act;

Chap. 84:01

“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—

- (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 re-insurance;
- (f) a contract relating to group life insurance;
- (g) a contract relating to group health insurance.

(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.

(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

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

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

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

Liability to pay tax

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.

Payment of  
insurance  
premium tax

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.

(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:

Chap. 75:01  
Chap. 75:02  
Chap. 75:04

Deemed date  
of receipt of  
certain  
premiums

60. (1) 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.”;

(f) by repealing the Seventh and Eighth Schedules and substituting the following Schedule:

## "SEVENTH SCHEDULE

(Section 35)

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN				
		Rates of Surcharge				
Tariff Heading Number	Description of Goods	1995	1996	1997	1998	1999
		02.01	Meat of bovine animals, fresh or chilled	20	10	5
02.02	Meat of bovine animals	20	10	5	0	—
02.03	Meat of swine, fresh, chilled or frozen	20	10	5	0	—
02.04	Meat of sheep or goats, fresh, chilled or frozen	20	10	5	0	—
Ex. 02.06	Edible offal of bovine animals, sheep, goats	20	10	5	0	—
Ex. 02.07	Chicken, not cut in pieces (fresh, chilled or frozen)	20	15	10	5	0
Ex. 04.01	Liquid milk (plain or flavoured)	50	40	20	0	—
Ex. 04.02	Liquid milk (plain or flavoured)	50	40	20	0	—
0702.00	Tomatoes (fresh or chilled)	60	45	30	15	0
0704.001	Cabbage (fresh or chilled)	60	45	30	15	0
0704.002	Cauliflowers (fresh or chilled)	60	45	30	15	0
0705.10	Lettuce (fresh or chilled)	60	45	30	15	0

## "SEVENTH SCHEDULE—CONTINUED

FIRST COLUMN Tariff Heading Number	SECOND COLUMN Description of Goods	THIRD COLUMN Rates of Surcharge				
		1995	1996	1997	1998	1999
0803.001	Bananas (fresh)	20	15	10	5	0
0803.002	Plantains (fresh)	20	15	10	5	0
Ex. 08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens (fresh)	20	15	10	5	0
Ex. 08.05	Citrus fruit (fresh)	20	15	10	5	0
0806.10	Grapes (fresh)	20	15	10	5	0
08.07	Melons (including watermelons) and paw-paws (papayas) (fresh)	20	15	10	5	0
08.08	Apples, pears and quinces (fresh)	20	15	10	5	0
0809.00	Apricots, cherries, peaches, (including nectarines), plums and sloes (fresh)	20	15	10	5	0
08.10	Other fruit	20	15	10	5	0
Ex. 12.08	Meals of soya bean	20	15	10	—	—

## PART IX

## CUSTOMS

Chap. 78:01  
amended

## 9. (1) The Customs Act is amended—

(a) in section 45(2), by deleting paragraph (h) and substituting the following paragraphs:

“(h) a returning national who has attained the age of eighteen years, who—

(i) is a citizen of Trinidad and Tobago;

(ii) was formerly a citizen of Trinidad and Tobago;

(iii) has citizenship of two countries one of which is Trinidad and Tobago;  
or

(iv) is the spouse of a person referred to in paragraph (a), (b) or (c),

and who returns to Trinidad and Tobago to take up permanent residence after having resided abroad for a continuous period of at least five years immediately prior to his return;

(i) a citizen of Trinidad and Tobago who returns to Trinidad and Tobago to take up permanent residence, after having served abroad as a representative of

the Government of Trinidad and Tobago for a continuous period of not less than two years immediately prior to his return, provided that such citizen may not sell, transfer, rent or exchange the motor vehicle within two years from the date of arrival of the motor vehicle imported for his personal use.”;

(b) by inserting after section 45, the following section:

“Exemption  
from customs  
duty

45A. (1) Subject to subsection (2), there shall be exempt from customs duty a motor vehicle and household and personal effects (hereinafter referred to as “goods”), imported into Trinidad and Tobago by a returning national who, at the date of arrival of the motor vehicle or the goods, or within ten days of such arrival or such further time as the Comptroller permits, provides the Comptroller with the following:

- (a) evidence of citizenship or former citizenship of Trinidad and Tobago together with two recent passport-sized photographs of himself;
- (b) evidence, such as a passport or employment

records, of having resided abroad for a continuous period of at least five years immediately prior to his return to Trinidad and Tobago;

(c) in the case of a motor vehicle, evidence of ownership of the motor vehicle together with a statutory declaration in which he declares that—

(i) he intends to reside permanently in Trinidad and Tobago; and

(ii) the motor vehicle is intended for his personal use and not for sale, transfer, rental or exchange;

(d) in the case of goods, a statutory declaration in which he declares that—

(i) he intends to reside permanently in Trinidad and Tobago; and

(ii) the goods are intended for his personal or business use and not for sale, transfer, rental or exchange.

(2) The exemption under subsection (1) shall not be granted unless the motor vehicle or goods—

(a) in the case of the motor vehicle, accompanies the returning national into Trinidad and Tobago or is imported into Trinidad and Tobago by the returning national within six months before or after his return;

(b) in the case of goods—

(i) accompany the returning national into Trinidad and Tobago or are imported into Trinidad and Tobago within three months before or after his return or such further time as the Comptroller permits; and

(ii) are approved as household or personal effects by the Comptroller.

(3) Where the Comptroller receives the information provided under subsection (1), he shall admit the motor vehicle

or the goods as a motor vehicle or goods imported by a returning national and shall grant an exemption accordingly.

(4) A returning national shall not be granted an exemption from customs duty under this section in respect of a motor vehicle or goods imported into Trinidad and Tobago within ten years after he has been granted such exemption in respect of the importation of the motor vehicle or goods under this section.

(5) Where the returning national makes a false declaration in respect of information provided pursuant to subsection (1), the motor vehicle or the goods in respect of which the false declaration was made shall be subject to all taxes and duties that would be payable had he not been granted the exemption and the Comptroller shall take the necessary steps for the recovery of the taxes and duties.

(6) Where a returning national is granted an exemption under this section, the Minister shall cause a lien to be placed on

the imported motor vehicle or goods so as to prevent the sale, transfer, rental or exchange of the motor vehicle or goods, without the written permission of the Minister, within two years from the date of arrival of the motor vehicle or goods.

(7) Where the members of a household, comprising returning nationals, return to Trinidad and Tobago, they may be granted only those exemptions as are applicable to one returning national.

(8) For the avoidance of doubt, a returning national may be granted an exemption under this section in respect of the importation of only one motor vehicle.

(9) In this section—

“goods for business use” means the tools of trade or equipment to be used in the trade, profession or vocation of a returning national;

“members of a household” means a person, his spouse and his child, step-child or other dependent residing together;

“returning national” means a person who has attained the age of eighteen years, who—

- (a) is a citizen of Trinidad and Tobago;
  - (b) was formerly a citizen of Trinidad and Tobago;
  - (c) has citizenship of two countries one of which is Trinidad and Tobago; or
  - (d) is the spouse of a person referred to in paragraph (a), (b) or (c), and who returns to Trinidad and Tobago to take up permanent residence after having resided abroad for a continuous period of at least five years immediately prior to his return;
- (c) by reducing by five per cent the rates of duty specified in the First Schedule except in the case of—
- (i) goods in relation to which the rate of duty is specified as “Free”, “5%” or “40%”;
  - (ii) goods falling under the following tariff heading numbers and descriptions:

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
02.01	Meat of bovine animals, fresh or chilled
02.02	Meat of bovine animals, frozen
02.03	Meat of swine, fresh, chilled or frozen
ex 02.07	Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen, other than backs, necks and wings
ex 02.07	Backs, necks and wings
ex 03.05	Cod, herrings, alewives, saithe, pollock, haddock and hake, smoked, dried, salted or in brine
ex 03.05	Mackerel, salted or in brine
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
ex 04.02	Powdered milk
ex 04.02	Evaporated milk
0402.991	Condensed milk
0407.002	Hatching eggs, not for breeder flock
0701.90	Potatoes, fresh or chilled
0703.101	Onions
0710.10	potatoes (frozen)
1005.90	Maize (corn), other than seed corn
1201.009	Soya beans, other than for sowing
1701.991	Icing sugar
1701.999	Other sugar (excluding sugar and sugar containing added flavouring or colouring matter)
2710.22	Illuminating kerosene
3215.22	Other inks, not including writing or drawing ink
3923.109	Other
3923.901	Cups
3923.909	Other
4819.409	Other sacks and bags, including cones, printed
6908.001	Tiles
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
8450.11	Fully-automatic washing machines:
8450.111	For domestic use
8450.12	Other machines, with built-in centrifugal dryer
8450.121	For domestic use
8450.19	Other washing machines
8450.191	For domestic use
0403.90	Other
0405.002	Butter, fresh

*Tariff  
Heading  
No.*

*Description of Goods*

0405.003	Butter, salted
0405.004	Ghee
0405.009	Other
10.06	Rice
1602.102	Preparations for infant use, put up for retail sale
1901.909	Other
2005.102	Preparations for infant use, put up for retail sale
2007.101	Preparations for infant use, put up for retail sale
2009.102	Preparations for infant use, put up for retail sale
2009.202	Preparations for infant use, put up for retail sale
2009.302	Preparations for lime juice for infant use, put up for retail sale
2009.304	Preparations of the juice of any other single citrus for infant use, put up for retail sale
2009.402	Preparations for infant use, put up for retail sale
2009.502	Preparations for infant use, put up for retail sale
2009.603	Preparations for infant use, put up for retail sale
2009.702	Preparations for infant use, put up for retail sale
2009.802	Preparations of passion fruit juice for infant use, put up for retail sale
2009.805	Preparations of tamarind juice for infant use, put up for retail sale
2009.808	Preparations of juice of any other single fruit or vegetable for infant use, put up for retail sale
2009.901	Preparations of grapefruit and orange juices for infant use, put up for retail sale
2009.903	Preparations of pineapple-based juices for infant use, put up for retail sale
2009.905	Preparations of other mixtures of juices for infant use, put up for retail sale
2104.201	Preparations for infant use, put up for retail sale
2106.008	Preparations for infant use, put up for retail sale
2201.901	Ordinary natural waters
2201.909	Other
2202.109	Other
2202.901	Beverages containing cocoa
2202.902	Malt beverages
2202.909	Other
2904.001	Sulphonic Acid and Linear Alkylbenzene
3004.907	Soft Candles
3005.001	Gauze, Bandages and adhesive plasters
3005.009	Other

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
3306.109	Other
3306.90	Other
3307.30	Perfumed bath salts and other bath preparation
3604.10	Fireworks
3604.909	Other
3702.002	Instant print film
3702.009	Other
3924.102	Drinking straws
3924.109	Other
3924.909	Other
3926.10	Office or school supplies
3926.20	Articles of apparel or clothing accessories (including gloves)
3926.30	Fittings for furniture, coachwork or the like
3926.40	Statuettes and other ornamental articles
3926.906	Handcuffs
3926.909	Other
4015.19	Other
4015.901	Articles of apparel
4015.909	Other
4016.10	Of cellular rubber
4016.91	Floor coverings and mats
4016.92	Erasers
4016.93	Gaskets, washers, other seals
4016.94	Boat or Dock fenders, whether or not inflatable
4016.95	Other inflatable articles
4016.999	Other
4201.00	Saddlery and harness for any animal (including traces, leads, kneepads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
4202.109	Other
4202.309	Other
4202.901	Of leather
4202.909	Other
4203.10	Articles of apparel
4203.21	Specially designed for use in sports
4203.299	Other
4203.30	Belts and Bandoliers
4203.40	Other clothing accessories
4205.00	Other articles of leather or of composition leather
4303.009	Other

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
4304.002	Articles
4503.002	Bath, table, typewriter and other mats
4814.00	Wall paper and similar wall coverings; window transparencies paper
4815.00	Floor coverings on a base of paper or of paper board, whether or not cut to size
4818.301	Tablecloths
4818.401	Sanitary towels and tampons
4818.402	Napkins and napkin liners for babies
4818.409	Other
4820.20	Exercise books
4911.002	Schematic Maps
5601.101	Sanitary towels and tampons
5601.102	Napkins and napkin liners for babies
5601.109	Other
5601.209	Other articles of wadding
5609.00	Articles of Yarn, strip or the like of Heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included
5904.10	Linoleum
5904.90	Other
6212.30	Corselettes
6212.90	Other
6301.10	Electric Blankets
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
6301.90	Other blankets and travelling rugs
6306.102	Awnings
6306.103	Sunblinds
6306.20	Tents
6306.40	Pneumatic mattresses
6306.90	Other
6307.905	Sanitary towels
6401.909	Other
6402.10	Sports Footwear
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
6402.30	Other footwear, incorporating a protective metal toe-cap
6402.90	Other footwear
6403.10	Sports footwear
6403.20	Footwear with outer soles of leather and uppers which consists of straps across the instep and around the big toe
6403.30	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
6403.50	Other footwear with outer soles of leather
6403.90	Other footwear
6404.111	Sports footwear
6404.112	Tennis shoes, basketball shoes, gym shoes, training shoes and the like
6404.19	Other
6404.20	Footwear with outer soles of leather or composition leather
6405.10	With uppers of leather or composition leather
6405.20	With uppers of textile materials
6405.90	Other
6406.901	Garters, leggings and similar articles and parts thereof
6505.101	Of human hair
6505.109	Of other material
6701.002	Other articles
6704.00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included
6911.101	Tableware
6911.102	Kitchenware
6911.90	Other
6912.001	Tableware and kitchenware
6912.009	Other
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading No. 70.10 or 70.18)
7020.009	Other
7321.109	Other
7321.81	For gas fuel or for both gas and other fuels
7321.82	For liquid fuel
7321.83	For solid fuel

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
7323.101	Iron or steel wool
7323.109	Other
7323.909	Other
7325.10	Of non-malleable cast iron
7325.99	Other
7326.19	Other
7326.20	Articles of iron or steel wire
7326.901	Handcuffs
7326.909	Other
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
7418.20	Sanitary ware and parts thereof
7615.103	Other table, kitchen or household articles
7615.105	Pot scourers and scouring or polishing pads
7615.109	Other
7615.201	Sanitary ware
8205.51	Household tools
8206.001	Household tools
8210.001	Coffee-mills
8210.002	Mincers
8210.003	Juice extractors
8210.004	Ice cream freezers
8210.009	Other
8211.10	Sets of assorted articles
8211.91	Table knives having fixed blades
8211.921	Household
8211.931	Household
8211.94	Blades
8212.10	Razors
8212.90	Other parts
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
8214.20	Manicure or pedicure sets and instruments (including nail files)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
8414.513	Ceiling or roof
8418.50	Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture
8422.11	Of the household type
8423.10	Personal weighing machines (including baby scales); household scales
8450.201	For domestic use
8476.10	Machines
8476.90	Parts
8509.10	Vacuum cleaners
8509.20	Floor polishers
8509.30	Kitchen waste disposers
8509.401	Food grinders and mixers
8509.402	Fruit or vegetable extractors
8509.809	Other
8510	Shavers and hair clippers, with self-contained electric motors
8513.10	Lamps
8516.102	Immersion heaters
8516.20	Electric space heating apparatus and electric soil heating apparatus
8516.31	Hair dryers
8516.32	Other hairdressing apparatus
8516.33	Hand-drying apparatus
8516.40	Electric smoothing irons
8516.50	Microwave ovens
8516.609	Other
8516.71	Coffee or tea makers
8516.72	Toasters
8516.79	Other
8516.80	Electric heating resistors
8518.10	Microphones and stands therefor
8518.20	Loudspeakers, whether or not mounted in their enclosures
8518.30	Headphones, earphones and combined microphones/speaker sets
8518.50	Electric sound amplifier sets

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
8518.90	Parts
8519.40	Transcribing machines
8520.20	Telephone answering machines
8520.90	Other
8524.909	Other
8525.201	Portable radio-telephones
8525.30	Television cameras
8531.801	Electrical sound or visual signalling apparatus
8539.31	Fluorescent, hot cathode
8703.10	Vehicles specially designed for travelling on snow, golf cars and similar vehicles
8706.009	Other
8711.109	Other
8711.209	Other
8711.309	Other
8711.409	Other
8711.509	Other
8711.909	Other
8712.009	Other
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping
8801.10	Gliders and hang gliders
8801.90	Other
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
9001.901	Colour filters for cameras
9002.11	For cameras, projectors or photographic enlargers or reducers
9004.10	Sunglasses
9004.90	Other
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of Heading No. 85.39
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
9008.40	Photographic (other than cinematographic) enlargers and reducers
9008.901	Of photographic enlargers and reducers

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9021.201	Artificial teeth
9021.202	Dental fittings
9022.00	Apparatus based on the use of x-rays, alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
9113.20	Of base metal, whether or not gold or silver-plated
9113.90	Other
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9202.00	Other string musical instruments (for example, guitars, violins, harps)
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds
92.04	Accordions and similar instruments; mouth organs

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9205.00	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)
9206.009	Other
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
9209.001	Musical instrument strings
9209.009	Other
9301.00	Military weapons, other than revolvers, pistols and the arms of Heading No. 9307.00
9306.009	Other
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
9401.10	Seats of a kind used for aircraft
9401.20	Seats of a kind used for motor vehicles
9401.40	Seats other than garden seats or camping equipment, convertible into beds
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
9403.201	Of a kind used in schools, churches and laboratories
9403.601	Of a kind used in schools, churches and laboratories
9403.702	Of a kind used in schools, churches and laboratories
9403.802	Of a kind used in schools, churches and laboratories
9404.30	Sleeping bags

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
9502	Dolls representing only human beings
9503	Other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds
9504.10	Video games of a kind used with a television receiver
9504.20	Articles and accessories for billiards
9504.30	Other games, coin or disc-operated, other than bowling alley equipment
9504.909	Other
9505.109	Other
9505.90	Other
9506.001	For cricket
9506.002	For soccer
9506.003	For tennis
9506.004	For golf
9506.005	For gymnastics
9506.006	For athletics
9506.007	For other sports (including table tennis) or other outdoor games
9506.008	Swimming pools and paddling pools
9507.909	Other
9508.00	Roundabouts, swings, shooting galleries and other fair ground amusements; travelling circuses, travelling menageries and travelling theatres
9603.006	Other toilet brushes; other brushes for household use
9605.00	Travel sets for personnel toilet, sewing or shoe or clothes cleaning
9608.20	Felt-tipped and other porous-tipped pens and markers
9608.30	Fountain pens, stylograph pens and other pens
9608.40	Propelling or sliding pencils

<i>Tariff Heading No.</i>	<i>Description of Goods</i>
9608.50	Sets of articles from two or more of the foregoing subheadings
9608.60	Refills for ball point pens comprising the ball point and the ink reservoir
9608.901	Pen-holders, pencil-holders and similar holders
9608.902	Barrels and covers for ballpoint pens
9609	Pencils (other than pencils of Heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks
9610.001	Writing or drawing boards
9611.009	Other
9613.009	Other
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof
9615.909	Other
9616	Scent sprays and similar toilet sprays and mounts and heads therefor; powder puffs and pads for the application of cosmetics or toilet preparations
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of Heading No. 4906.00 other than hand painted or hand decorated manufactured articles; collages and similar decorative plaques
9702.00	Original engravings, prints and lithographs
9703.00	Original sculptures and statuary, in any material
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
9706.00	Antiques of an age exceeding one hundred years;

(iii) goods described in the First Column hereunder, the rate of duty in relation to which shall be as specified in the Second Column:

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
02.04	Meat of sheep or goats, fresh, chilled or frozen	15 per cent
0101.192	Race horses, not for breeding	2.5 per cent
22.03	Beer made from malt:	
2203.001	Beer	\$2.64 per litre
2203.002	Stout	\$2.64 per litre
2203.009	Other	\$2.64 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading No. 20.09	
2204.10	Sparkling wine	35 per cent
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.201	Grape must	5 per cent
2204.202	Other wine	35 per cent
2204.30	Other grape must	5 per cent
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	35 per cent
2206.00	Other fermented beverages (for example, cider, perry, mead)	35 per cent
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	\$14.30 per litre
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	\$1.32 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$14.30 per litre

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2208.20	Spirits obtained by distilling grape wine or grape marc:	
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	\$11.44 per litre
2208.209	Other	\$23.51 per litre of alcohol by vol.
2208.30	Whiskies:	
2208.301	In bottles of a strength not exceeding 46% vol.	\$11.66 per litre
2208.309	Other	\$23.12 per litre of alcohol by vol.
2208.40	Rum and tafia:	
2208.401	In bottles of a strength not exceeding 46% vol.	\$12.98 per litre
2208.409	Other	\$27.36 per litre of alcohol by vol.
2208.50	Gin and Geneva:	
2208.501	In bottles of a strength not exceeding 46% vol.	\$12.32 per litre
2208.509	Other	\$25.05 per litre of alcohol by vol.
2208.90	Other:	
2208.901	Vodka	\$14.30 per litre
2208.902	Cordials and liqueurs	\$14.30 per litre
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	\$1.10 per litre
2208.904	Other aromatic bitters	\$14.30 per litre
2208.909	Other	\$14.30 per litre
24.02	Cigars, cheroots, cigarillos, and cigarettes, of tobacco or of tobacco substitutes	
2402.10	Cigars, cheroots and cigarillos, containing tobacco	35 per cent
2402.20	Cigarettes containing tobacco	35 per cent
2402.90	Other	35 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35 per cent
2403.90	Other:	
2403.901	Snuff	35 per cent
2403.909	Other	35 per cent
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum minerals, these oils being basic constituents of the preparations.	
2710.13	Motor spirit (gasolene)	35 per cent
2710.23	Vaporising oil or white spirit	35 per cent
2710.31	Diesel oil	35 per cent
2710.39	Other	20 per cent
2710.42	Bunker "C" grade fuel oil	35 per cent
2710.49	Other	35 per cent
2710.92	Lubricating oils	35 per cent
2710.93	Lubricating greases	35 per cent
2713.20	Petroleum bitumen	35 per cent
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	35 per cent
2714.10	Bituminous or oil shale and tar sands	35 per cent
2714.901	Natural Bitumen	35 per cent
2714.903	Asphaltites and asphaltic rocks	35 per cent
2715.001	Cut-backs	35 per cent
2715.009	Other	
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
3706.10	Of a width of 35 mm or more	\$3.00 per 100 metres

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
3706.90	Other	\$3.00 per 100 metres
40.11	New pneumatic tyres, of rubber:	
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	35 per cent
4012.10	Retreaded tyres:	
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	35 per cent
4012.102	Of a kind used on buses or lorries	35 per cent
40.13	Inner tubes of rubber:	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10 per cent
4013.102	Of a kind used on buses or lorries	10 per cent
6813.10	Brake linings and pads	25 per cent
7007.111	Motor car windscreens	20 per cent
7007.211	Motor car windscreens	20 per cent
7009.10	Rear-view mirrors for vehicles	20 per cent
7014.001	Signalling glassware and optical elements of glass, for road motor vehicles	20 per cent
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport	
7101.10	Natural pearls	35 per cent
7101.20	Cultured pearls:	35 per cent
7101.21	Unworked	35 per cent
7101.22	Worked	35 per cent
71.02	Diamonds, whether or not worked, but not mounted or set	
7102.10	Unsorted	35 per cent
7102.20	Industrial:	
7102.21	Unworked or simply sawn, cleaved or bruted	35 per cent
7102.29	Other	35 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7102.30	Non-industrial:	
7102.31	Unworked or simply sawn, cleaved or bruted	35 per cent
7102.39	Other	35 per cent
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, or set; mounted or set; upgraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	
7103.10	Unworked or simply sawn or roughly shaped	35 per cent
7103.90	Otherwise worked:	
7103.91	Rubies, sapphires and emeralds	35 per cent
7103.99	Other	35 per cent
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.10	Piezo-electric quartz	35 per cent
7104.20	Other, unworked or simply sawn or roughly shaped	35 per cent
7104.90	Other	35 per cent
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
7113.10	Of precious metal, whether or not plated or clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	35 per cent
7113.19	Of other precious metal, whether or not plated or clad with precious metal:	
7113.191	Of gold	35 per cent
7113.199	Other	35 per cent
7113.20	Of base metal clad with precious metal	35 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7114.00	Articles of goldsmiths' or silver-smiths' wares and parts thereof, of precious metal or of metal clad with precious metal	35 per cent
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
7116.10	Of natural or cultured pearls	35 per cent
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	35 per cent
7117.00	Imitation jewellery	35 per cent
73.20	Springs and leaves for springs, of iron or steel.	
7320.10	Leaf-springs and leaves therefor:	
7320.101	For road motor vehicles	20 per cent
7320.20	Helical springs:	
7320.201	For road motor vehicles	20 per cent
7320.90	Other:	
7320.901	For road motor vehicles	20 per cent
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	20 per cent
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.33	Of a cylinder capacity, exceeding 250 cc but not exceeding 1000 cc	30 per cent
8407.34	Of a cylinder capacity exceeding 1000 cc	30 per cent
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	30 per cent
84.09	Parts suitable for use solely or principally with the engines of Heading No. 84.07 or 84.08.	
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.911	For road motor vehicles	20 per cent
8409.99	Other:	
8409.991	For road motor vehicles	20 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20 per cent
8421.231	Oil filters	35 per cent
8421.232	Petrol filters	35 per cent
8421.31	Intake air filters for internal combustion engines	35 per cent
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housing and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shafts couplings (including universal joints)	
8483.001	For road motor vehicles	20 per cent
8511.10	Sparking plugs	10 per cent
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	20 per cent
8511.30	Distributors; ignition coils	20 per cent
8511.40	Starter motors and dual purpose starter-generators	20 per cent
8511.50	Other generators	20 per cent
8511.80	Other equipment	20 per cent
8511.90	Parts	10 per cent
8512.20	Other lighting or visual signalling equipment	25 per cent
8512.30	Sound signalling equipment	25 per cent
8512.40	Windscreen wipers, defrosters and demisters	25 per cent
8518.40	Audio-frequency electric amplifiers	35 per cent
8519.10	Coin or disc-operated record-players	35 per cent
8521.00	Video recording or reproducing apparatus	35 per cent
8524.901	Audio compact discs	35 per cent
8524.902	Other compact discs	35 per cent
8539.10	Sealed beam lamp units	35 per cent
8543.002	Sound mixing units (equalisers) for domestic use	35 per cent
87.02	Public transport type passenger motor vehicles	

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10 per cent
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10 per cent
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10 per cent
8702.109	Other	10 per cent
8702.90	Other	10 per cent
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10 per cent
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10 per cent
8702.906	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10 per cent
8702.909	Other	10 per cent
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading No. 87.02), including station wagons and racing cars:	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	Of a cylinder capacity not exceeding 1000 cc:	
8703.219	Other	35 per cent
8703.22	Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc:	
8703.229	Other	35 per cent
8703.23	Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:	

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8703.232	Of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc	35 per cent
8703.233	Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	35 per cent
8703.234	Of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	35 per cent
8703.24	Of a cylinder capacity exceeding 3000 cc:	
8703.249	Other	35 per cent
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	Of a cylinder capacity not exceeding 1500 cc:	
8703.319	Other	35 per cent
8703.32	Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:	
8703.322	Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc, other	35 per cent
8703.324	Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc, other	35 per cent
8703.33	Of a cylinder capacity exceeding 2500 cc:	
8703.339	Other	35 per cent
8703.90	Other	35 per cent
87.04	Motor vehicles for the transport of goods	
8704.10	Dumpers designed for off-highway use	10 per cent
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	g.v.w. not exceeding 5 tonnes:	
8704.219	Other	10 per cent
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.229	Other	10 per cent
8704.23	g.v.w. exceeding 20 tonnes:	
8704.239	Other	10 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8704.30	Other, with spark-ignition internal combustion piston engine:	
8704.31	g.v.w. not exceeding 5 tonnes:	
8704.319	Other	10 per cent
8704.32	g.v.w. exceeding 5 tonnes:	
8704.329	Other	10 per cent
8704.90	Other	10 per cent
87.08	Parts and accessories of the motor vehicles of Heading Nos. 87.01 to 87.05.	
8708.009	Other	35 per cent
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35 per cent
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35 per cent
9101.90	Other	35 per cent
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches other than those of Heading No. 91.01.	
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35 per cent
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35 per cent
9102.90	Other	35 per cent
91.03	Clocks with watch movements, excluding clocks of Heading No. 9104.00.	
9103.10	Battery or accumulator powered	35 per cent
9103.90	Other	35 per cent
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels	35 per cent
91.05	Other clocks.	
9105.10	Alarm clocks	35 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9105.20	Wall clocks	35 per cent
9105.90	Other	35 per cent
9108.00	Watch movements, complete and assembled	35 per cent
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
9110.10	Of watches	35 per cent
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.10	Of precious metal or of metal clad with precious metal	35 per cent
9302.00	Revolvers and pistols, other than those of Heading No. 93.03 or 9304.00	35 per cent
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signals flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.009	Other	35 per cent
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of Heading No. 9307.00	35 per cent
9305.00	Parts and accessories of articles of Heading Nos. 9301.00 to 9304.00	35 per cent
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
7214.002	Forged, of non-alloy steel	2.5 per cent
72.15	Other bars and rods of iron or non-alloy steel.	

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished.	2.5 per cent
7215.002	Other, not further worked than cold-formed or cold-finished.	2.5 per cent
7215.009	Other, of non-alloy steel	2.5 per cent
72.17	Wire of iron or non-alloy steel.	
7217.009	Of non-alloy steel, other	2.5 per cent
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.10	Sheet piling	2.5 per cent
7301.20	Angles, shapes and sections	2.5 per cent
7302.001	Rails	2.5 per cent
7302.009	Other	2.5 per cent
7303.00	Tubes, pipes and hollow profiles, of cast iron	2.5 per cent
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced.	2.5 per cent
7304.002	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	2.5 per cent
7304.009	Other	2.5 per cent
7305.11	Longitudinally submerged arc welded	2.5 per cent
7305.12	Other, longitudinally welded	2.5 per cent
7305.19	Other	2.5 per cent
7305.20	Casing of a kind used in drilling for oil or gas	Free
7305.30	Other, welded:	
7305.31	Longitudinally welded	2.5 per cent
7305.39	Other	2.5 per cent
7305.90	Other	2.5 per cent
7306.001	Tubes, pipes and blanks therefor, of steel, of a thickness of less than 3 mm and a diameter less than 75 mm	2.5 per cent
7306.009	Other	2.5 per cent
7307.11	Of non-malleable cast iron	2.5 per cent
7307.19	Other	2.5 per cent
7307.21	Flanges	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7307.22	Threaded elbows, bends and sleeves	2.5 per cent
7307.23	Butt welding fittings	2.5 per cent
7307.29	Other	2.5 per cent
7307.91	Flanges	2.5 per cent
7307.92	Threaded elbows, bends and sleeves	2.5 per cent
7307.93	Butt welding fittings	2.5 per cent
7307.99	Other	2.5 per cent
7308.10	Bridges and bridge-sections	2.5 per cent
7308.20	Towers and lattice masts	2.5 per cent
7308.30	Doors, windows and their frames and thresholds for doors	2.5 per cent
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping	2.5 per cent
7308.90	Other	2.5 per cent
7309.001	Petrol, oil and gas tanks	2.5 per cent
7309.002	Water tanks	2.5 per cent
7309.009	Other	2.5 per cent
7321.90	Parts	2.5 per cent
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven-fan or blower, and parts thereof, of iron or steel.	2.5 per cent
7325.91	Grinding balls and similar articles for mills	Free
7326.11	Grinding balls and similar articles for mills	Free
7610.909	Other	Free
7611.009	Other	Free
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	2.5 per cent
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	2.5 per cent
7907.10	Gutters, roof capping, skylight frames and other fabricated building components	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	2.5 per cent
8202.10	Hand saws	2.5 per cent
8202.20	Band saw blades	Free
8202.30	Circular saw blades (including slitting or slotting saw blades)	2.5 per cent
8202.40	Chain saw blades	2.5 per cent
8202.90	Other saw blades	2.5 per cent
8203.10	Files, rasps and similar tools	2.5 per cent
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	2.5 per cent
8203.30	Metal cutting shears and similar tools	2.5 per cent
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	2.5 per cent
8204.10	Hand-operated spanners and wrenches	2.5 per cent
8204.20	Interchangeable spanner sockets with or without handles	2.5 per cent
8205.10	Drilling, threading or tapping tools	2.5 per cent
8205.20	Hammers and sledge hammers	2.5 per cent
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	2.5 per cent
8205.40	Screwdrivers	2.5 per cent
8205.50	Other hand tools (including glaziers' diamonds):	
8205.59	Other	2.5 per cent
8205.60	Blow lamps	2.5 per cent
8205.70	Vices, clamps and the like	Free
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	Free
8205.90	Sets of articles of two or more of the foregoing sub-headings	Free
8207.10	Rock drilling or earth boring tools	Free
8207.20	Dies for drawing or extruding metal	Free
8207.30	Tools for pressing, stamping or punching	Free
8207.40	Tools for tapping or threading	Free

FIRST COLUMN	SECOND COLUMN	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8207.50	Tools for drilling, other than for rock drilling	Free
8207.60	Tools for boring or broaching	Free
8207.70	Tools for milling	Free
8207.80	Tools for turning	Free
8207.90	Other interchangeable tools	Free
8208.10	For metal working	Free
8208.20	For wood working	Free
8208.30	For kitchen appliances or for machines used in the food industry:	
8208.301	For kitchen appliances	2.5 per cent
8208.309	Other	Free
8208.401	For lawn mowers	2.5 per cent
8208.409	Other	Free
8208.90	Other	Free
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	2.5 per cent
8213.001	Tailors' and dressmakers' shears	2.5 per cent
8213.009	Other	2.5 per cent
8301.10	Padlocks	2.5 per cent
8301.20	Locks of a kind used for motor vehicles	2.5 per cent
8301.30	Locks of a kind used for furniture	2.5 per cent
8301.40	Other locks	2.5 per cent
8301.50	Clasps and frames with clasps, incorporating locks	2.5 per cent
8301.60	Parts	2.5 per cent
8301.70	Keys presented separately	2.5 per cent
8302.001	Hinges	2.5 per cent
8302.002	Castors	2.5 per cent
8302.004	Other mountings, fittings and similar articles suitable for buildings	2.5 per cent
8303.005	Other mountings, fittings and similar articles suitable for furniture	2.5 per cent
8302.009	Other	
8303.00	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8304.009	Other	2.5 per cent
8307.00	Flexible tubing of base metal, with or without fittings	2.5 per cent
8401.10	Nuclear reactors	Free
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	Free
8401.30	Fuel elements (cartridges), non-irradiated	Free
8401.40	Parts of nuclear reactors	Free
8402.001	Boilers	Free
8402.009	Parts	Free
8403.10	Boilers	Free
8403.90	Parts	Free
8404.10	Auxiliary plant for use with boilers of Heading No. 84.02 or 84.03	Free
8404.20	Condensers for steam or other vapour power unit	Free
8404.90	Parts	Free
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generator and similar water process gas generators, with or without their purifiers	Free
8405.90	Parts	Free
8406.11	For marine propulsion	2.5 per cent
8406.19	Other	2.5 per cent
8406.90	Parts	2.5 per cent
8407.10	Aircraft engines	2.5 per cent
8407.21	Outboard motors	2.5 per cent
8407.29	Other	2.5 per cent
8407.31	Of a cylinder capacity not exceeding 50 cc.	2.5 per cent
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	2.5 per cent
8407.90	Other engines	2.5 per cent
8408.10	Marine propulsion engines	2.5 per cent
8409.90	Other engines	2.5 per cent
8409.10	For aircraft engines	2.5 per cent
8409.912	For marine craft	2.5 per cent
8409.919	Other	2.5 per cent
8409.992	For marine craft	2.5 per cent
8409.999	Other	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8410.90	Parts, including regulators	Free
8411.10	Turbo-jets	Free
8411.20	Turbo-propellers	Free
8411.80	Other gas turbines	Free
8411.91	Of turbo-jets or turbo-propellers	Free
8411.99	Other	Free
8412.001	Reaction engines other than turbo-jets	Free
8412.009	Other including parts	Free
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	2.5 per cent
8413.19	Other	2.5 per cent
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19	2.5 per cent
8413.40	Concrete pumps	Free
8413.50	Other reciprocating positive displacement pumps	Free
8413.60	Other rotary positive displacement pumps	Free
8413.70	Other centrifugal pumps	Free
8413.81	Pumps	2.5 per cent
8413.82	Liquid elevators	Free
8413.911	For the pumps of sub-heading No. 8413.30	2.5 per cent
8413.919	Other	2.5 per cent
8413.92	Of liquid elevators	Free
8414.10	Vacuum pumps	2.5 per cent
8414.20	Hand or foot-operated air pumps	2.5 per cent
8414.30	Compressors of a kind used in refrigerating equipment	2.5 per cent
8414.40	Air compressors mounted on a wheeled chassis for towing	2.5 per cent
8414.59	Other	2.5 per cent
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm.	2.5 per cent
8414.80	Other	2.5 per cent
8414.90	Parts	2.5 per cent
8416.00	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8417.10	Furnaces and ovens for the roasting, melting or other heat treatment or ores, pyrites or of metals	Free
8417.20	Bakery ovens including biscuit ovens	Free
8417.80	Other	Free
8417.90	Parts	Free
8418.91	Furniture designed to receive refrigerating or freezing equipment	2.5 per cent
8418.99	Other	2.5 per cent
8419.20	Medical, surgical or laboratory sterilizers	2.5 per cent
8419.32	For wood, paper pulp, paper or paper board	Free
8419.39	Other	Free
8419.40	Distilling or rectifying plant	Free
8419.50	Heat exchange units	Free
8419.60	Machinery for liquefying air or other gases	Free
8419.81	For making hot drinks or for cooking or heating food	Free
8419.89	Other	Free
8419.90	Parts	Free
8420.10	Calendaring or other rolling machines	Free
8420.91	Cylinders	Free
8420.99	Other	Free
8421.11	Cream separators	Free
8421.129	Other	Free
8421.19	Other	Free
8421.21	For filtering or purifying water	2.5 per cent
8421.22	For filtering or purifying beverages other than water	Free
8421.29	Other	Free
8421.39	Other	Free
8421.911	For the clothes dryers of sub-heading No. 8421.121.	2.5 per cent
8421.919	Other	Free
8421.99	Other	Free
8422.19	Other	Free
8422.20	Machinery for cleaning or drying bottles or other containers	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages	Free
8422.40	Other packing or wrapping machinery	Free
8422.90	Parts	Free
8423.20	Scales for continuous weighing of goods on conveyors	Free
8423.30	Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, including hopper scales	Free
8423.80	Other weighing machinery	2.5 per cent
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	Free
8424.20	Spray guns and similar appliances	2.5 per cent
8424.30	Steam or sand blasting machines and similar jet projecting machines	Free
8424.89	Other	Free
8424.909	Other	Free
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	2.5 per cent
8425.20	Pit-head winding gear; winches specially designed for use underground	Free
8425.30	Other winches; capstans	Free
8425.401	Portable jacks for road motor vehicles	2.5 per cent
8425.409	Other	2.5 per cent
8426.11	Overhead travelling cranes on fixed support	Free
8426.12	Mobile lifting frames on tyres and straddle carriers	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8426.19	Other	Free
8426.20	Tower cranes	Free
8426.30	Portal or pedestal jib cranes	Free
8426.411	Sugar cane loading machinery	Free
8426.419	Other	Free
8426.49	Other	Free
8426.91	Designed for mounting on road Vehicles	Free
8426.99	Other	Free
8427.10	Self-propelled trucks powered by an electric motor	Free
8427.20	Other self-propelled trucks	Free
8427.90	Other trucks	Free
8428.001	Lifts and skip hoists	Free
8428.002	Pneumatic elevators and conveyors	Free
8428.003	Other continuous-action elevators and conveyors or materials	Free
8428.004	Escalators and moving walkways	Free
8428.009	Other machinery	Free
8429.11	Track laying	Free
8429.19	Other	Free
8429.20	Graders and levellers	Free
8429.30	Scrapers	Free
8429.401	Tamping machines	Free
8429.402	Road rollers	Free
8429.51	Front-end shovel loaders	Free
8429.52	Machinery with a 360° revolving superstructure	Free
8429.59	Other	Free
8430.10	Pile-drivers and pile-extractors	Free
8430.31	Self-propelled	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8430.39	Other	Free
8430.41	Self-propelled	Free
8430.49	Other	Free
8430.50	Other machinery, self-propelled	Free
8430.60	Other machinery, not self-propelled	Free
8431.10	Of machinery of Heading No. 84.25	Free
8431.20	Of machinery of Heading No. 84.27	Free
8431.31	Of lifts, skip hoists or escalators	Free
8431.39	Other	Free
8431.41	Buckets, shovels, grabs and grips	Free
8431.42	Bulldozer or angledozer blades	Free
8431.43	Parts of boring or sinking machinery of sub-heading No. 8430.41 or 8430.49	Free
8431.491	Of machinery of Heading No. 84.29 or 84.30	Free
8431.499	Other	Free
8432.801	Lawn or sports-ground rollers	Free
8432.901	Of lawn or sports-ground rollers of sub-heading No.8432.801	Free
8433.10	Mowers for lawns, parks or sports grounds	Free
8433.901	Of mowers for lawns, parks or sports grounds of sub-heading No. 8433.10	Free
8435.10	Machinery	Free
8435.90	Parts	Free
8437.80	Other machinery	Free
8437.909	Other	Free
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	Free
8438.309	Other	Free
8438.40	Brewery machinery	Free
8438.50	Machinery for the preparation of meat or poultry	Free
8438.60	Machinery for the preparation of fruits, nuts or vegetables	Free
8438.80	Other machinery	Free
8438.909	Other	Free
8439.10	Machinery for making pulp of fibrous cellulosic material	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8439.20	Machinery for making paper or paper board	Free
8439.30	Machinery for finishing paper or paper board	Free
8439.90	Parts	
8440.10	Machinery	Free
8440.90	Parts	Free
8441.10	Cutting machines	Free
8441.20	machines for making bags, sacks or envelopes	Free
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers other than by moulding	Free
8441.40	Machines for moulding articles of paper pulp, paper or paper board	Free
8441.80	Other machinery	Free
8441.90	Parts	Free
8442.10	Phototype-setting and composing machines	Free
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	Free
8442.30	Other machinery, apparatus and equipment	Free
8442.40	Parts of the foregoing machinery, apparatus or equipment	Free
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones prepared for printing purposes (e.g. planed, grained or polished)	Free
8443.10	Offset printing machinery	Free
8443.20	Letterpress printing machinery, excluding flexographic printing	Free
8443.30	Flexographic printing machinery	Free
8443.40	Gravure printing machinery	Free
8443.50	Other printing machinery	Free
8443.60	Machines for uses ancillary to printing	Free
8443.90	Parts	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials	Free
8445.10	Machines for preparing textile fibres	Free
8445.20	Textile spinning machines	Free
8445.30	Textile doubling or twisting machines	Free
8445.40	Textile winding (including weft-winding) or reeling machines	Free
8445.90	Other	Free
8446.00	Weaving machines (looms)	Free
8447.10	Circular knitting machines	Free
8447.20	Flat knitting machines; stitch-bonding machines	Free
8447.90	Other	Free
8448.10	Auxiliary machinery for machines of Heading No. 8444.00, 84.45, 8446.00 or 84.47	Free
8448.20	Parts and accessories of machines of Heading No. 8444.00 or of their auxiliary machinery	Free
8448.30	Parts and accessories of machines of Heading No. 84.45 or of their auxiliary machinery	Free
8448.40	Parts and accessories of weaving machines (looms or of their auxiliary machinery)	Free
8448.50	Parts and accessories of machines of Heading No. 84.47 or of their auxiliary machinery	Free
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Free
8450.119	Other	Free
8450.129	Other	Free
8450.199	Other	Free
8450.209	Other	Free
8451.10	Dry-cleaning machines	Free
8451.21	Each of a dry linen capacity not exceeding 10 kg.	2.5 per cent
8451.29	Other	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8451.30	Ironing machines and presses (including fusing presses)	Free
8451.40	Washing, bleaching or dyeing machines	Free
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free
8451.80	Other machinery	Free
8451.90	Parts	Free
8452.10	Sewing machines of the household type	2.5 per cent
8452.20	Other sewing machines	Free
8452.30	Sewing machine needles	2.5 per cent
8452.40	Furniture, bases and covers for sewing machines and parts thereof	Free
8452.90	Other parts of sewing machines	Free
8453.00	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Free
8454.10	Converters	Free
8454.20	Ingot moulds and ladles	Free
8454.30	Casting machines	Free
8454.90	Parts	Free
8455.10	Tube mills	Free
8455.20	Other rolling mills	Free
8455.30	Rolls for rolling mills	Free
8455.90	Other parts	Free
8456.10	Operated by laser or other light or photon beam processes	Free
8456.20	Operated by ultrasonic processes	Free
8456.30	Operated by electro-discharge processes	Free
8456.90	Other	Free
8457.00	Machining centres, unit construction machines, single station and multistation transfer machines, for working metal	Free
8458.00	Lathes for removing metal	Free
8459.001	Way-type unit head machines; other machine-tools for drilling or boring	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8459.009	Other	Free
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing, or otherwise finished metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of Heading No. 84.61	Free
8461.10	Planing machines	Free
8461.20	Shaping or slotting machines	Free
8461.30	Broaching machines	Free
8461.40	Gear cutting, gear grinding or gear finishing machines	Free
8461.50	Sawing or cutting-off machines	Free
8461.90	Other	Free
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	Free
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets without removing material	Free
8464.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Free
8465.00	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	Free
8466.001	Of the machines of Heading No. 8464.00 or 8465.00	Free
8466.009	Other	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8467.11	Rotary type (including combined rotary-percussion)	Free
8467.19	Other	Free
8467.81	Chain saws	2.5 per cent
8467.89	Other	2.5 per cent
8467.91	Of chain saws	2.5 per cent
8467.92	Of pneumatic tools	Free
8467.99	Other	Free
8468.10	Hand-held blow pipes	Free
8468.20	Other gas-operated machinery and apparatus	Free
8468.80	Other machinery and apparatus	Free
8468.90	Parts	Free
8469.10	Automatic typewriters and word-processing machines	2.5 per cent
8469.20	Other typewriters, electric	2.5 per cent
8469.30	Other typewriters, non-electric	2.5 per cent
8470.10	Electronic calculators capable of operation without an external source of power	2.5 per cent
8470.21	Incorporating a printing device	2.5 per cent
8470.29	Other	2.5 per cent
8470.30	Other calculating machines	2.5 per cent
8470.40	Accounting machines	2.5 per cent
8470.50	Cash registers	2.5 per cent
8470.90	Other	2.5 per cent
8471.10	Analogue or hybrid automatic data processing machines	Free
8471.201	Micro-computers	Free
8471.202	Mainframe computers	Free
8471.209	Other	Free
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units	Free
8471.921	Printers	Free
8471.929	Other	Free
8471.93	Storage units, whether or not presented with the rest of a system	Free
8471.99	Other	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8472.10	Duplicating machines	2.5 per cent
8472.20	Addressing machines and address plate embossing machines	2.5 per cent
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2.5 per cent
8472.90	Other	2.5 per cent
8473.10	Parts and accessories of the machines of Heading No. 84.69	2.5 per cent
8473.20	Parts and accessories of the machines of Heading No. 84.70	2.5 per cent
8473.30	Parts and accessories of the machines of Heading No. 84.71	Free
8473.40	Parts and accessories of the machines of Heading No. 84.72	2.5 per cent
8474.10	Sorting, screening, separating or washing machines	Free
8474.20	Crushing or grinding machines	Free
8474.31	Concrete or mortar mixers	Free
8474.32	Machines for mixing mineral substances with bitumen	Free
8474.39	Other	Free
8474.80	Other machinery	Free
8474.90	Parts	Free
8475.001	Machines	Free
8475.009	Parts	Free
8477.001	Machinery	Free
8477.009	Parts	Free
8478.10	Machinery	Free
8478.90	Parts	Free
8479.10	Machinery for public works, building or the like	Free
8479.20	Machinery for the extraction or preparation of animals or fixed vegetable fats or oils	Free
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8479.40	Rope or cable-making machines	Free
8479.81	For treating metal, including electric wire coil-winders	Free
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising emulsifying or stirring machines	Free
8479.89	Other	Free
8479.90	Parts	Free
8480.009	Other	Free
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	2.5 per cent
8482.00	Ball or roller bearings	2.5 per cent
8483.002	For marine engines	2.5 per cent
8483.003	For aircraft	2.5 per cent
8483.009	Other	2.5 per cent
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	2.5 per cent
8485.10	Ships' or boats' propellers and blades therefor	2.5 per cent
8485.90	Other	2.5 per cent
8501.10	Motors of an output not exceeding 37.5W	2.5 per cent
8501.20	Universal AC/DC motors of an output exceeding 37.5W	2.5 per cent
8501.30	Other DC motors; DC generators	2.5 per cent
8501.40	Other AC motors, single-phase	2.5 per cent
8501.50	Other AC motors, multi-phase	2.5 per cent
8501.60	AC generators (alternators)	Free
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semidiesel engines)	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8502.20	Generating sets with spark-ignition internal combustion piston engines	2.5 per cent
8502.30	Other generating sets	Free
8502.40	Electric rotary converters	Free
8503.00	Parts suitable for use solely or principally with the machines of Heading No. 85.01 or 85.02	2.5 per cent
8504.10	Ballasts for discharge lamps or tubes	2.5 per cent
8504.20	Liquid dielectric transformers	2.5 per cent
8504.30	Other transformers	2.5 per cent
8504.40	Static converters	2.5 per cent
8504.50	Other inductors	2.5 per cent
8504.90	Parts	2.5 per cent
8505.00	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	2.5 per cent
8508.10	Drills of all kind	2.5 per cent
8508.20	Saws	2.5 per cent
8508.80	Other tools	2.5 per cent
8508.90	Parts	2.5 per cent
8514.10	Resistance heated furnaces and ovens	Free
8514.20	Induction or dielectric furnaces and ovens	Free
8514.30	Other furnaces and ovens	Free
8514.40	Other induction or dielectric heating equipment	Free
8514.90	Parts	Free
8515.11	Soldering irons and guns	2.5 per cent
8515.19	Other	Free
8515.20	Machines and apparatus for resistance welding of metal	Free
8515.30	Machines and apparatus for arc (including plasma arc) welding of metal	Free
8515.80	Other machines and apparatus	Free
8515.90	Parts	Free
8516.90	Parts	2.5 per cent
8517.10	Telephone sets	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8517.20	Teleprinters	2.5 per cent
8517.30	Telephonic or telegraphic switching apparatus	2.5 per cent
8517.40	Other apparatus, for carrier-current line systems	2.5 per cent
8517.80	Other apparatus	2.5 per cent
8517.90	Parts	2.5 per cent
8520.10	Dictating machines not capable of operating without an external source of power	2.5 per cent
8522.10	Pick-up cartridges	2.5 per cent
8522.90	Other	2.5 per cent
8525.10	Transmission apparatus	2.5 per cent
8525.209	Other	2.5 per cent
8526.10	Radar Apparatus	2.5 per cent
8526.90	Other	2.5 per cent
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	2.5 per cent
8529.90	Other	2.5 per cent
8531.10	Burglar or fire alarms and similar apparatus	2.5 per cent
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	2.5 per cent
8531.809	Other	2.5 per cent
8531.90	Parts	2.5 per cent
8535.20	Automatic circuit breakers	2.5 per cent
8536.20	Automatic circuit breakers	2.5 per cent
8539.40	Ultra-violet or infra-red lamps; arc lamps	2.5 per cent
8539.90	Parts	2.5 per cent
8542.001	Electronic integrated circuits and microassemblies	2.5 per cent
8542.009	Parts	2.5 per cent
8543.001	Signal generators (high frequency generators)	2.5 per cent
8543.003	Other machines and apparatus	2.5 per cent
8543.009	Parts	2.5 per cent
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators	Free
8602.00	Other rail locomotives; locomotive tenders	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of Heading No. 8604.00	Free
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)	Free
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of Heading No. 8604.00)	Free
8606.00	Railway or tramway goods vans and wagons, not self-propelled	Free
8607.00	Parts of railway or tramway locomotives or rolling-stock	Free
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	2.5 per cent
8701.109	Other	2.5 per cent
8701.20	Road tractors for semi-trailers	2.5 per cent
8701.309	Other	2.5 per cent
8701.909	Other	2.5 per cent
8705.10	Crane lorries	2.5 per cent
8705.20	Mobile drilling derricks	Free
8705.40	Concrete-mixer lorries	2.5 per cent
8705.90	Other	2.5 per cent
8706.002	For the motor vehicles of Heading No. 87.01, 87.04 or 87.05	2.5 per cent
8707.009	Other	2.5 per cent
8709.11	Electrical	Free
8709.19	Other	Free
8709.90	Parts	Free
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free
8711.101	For the transport of goods	2.5 per cent
8711.201	For the transport of goods	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8711.301	For the transport of goods	2.5 per cent
8711.401	For the transport of goods	2.5 per cent
8711.501	For the transport of goods	2.5 per cent
8711.901	For the transport of goods	2.5 per cent
8712.001	For the transport of goods	2.5 per cent
8715.00	Baby carriages and parts thereof	2.5 per cent
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free
8716.31	Tanker trailers and tanker semi- trailers	2.5 per cent
8716.39	Other	2.5 per cent
8716.40	Other trailers and semi-trailers	2.5 per cent
8716.809	Other	2.5 per cent
8716.909	Other	2.5 per cent
8802.10	Helicopters	2.5 per cent
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	2.5 per cent
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15,000 kg	2.5 per cent
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	2.5 per cent
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	Free
8803.10	Propellers and rotors and parts thereof	2.5 per cent
8803.20	Under-carriages and parts thereof	2.5 per cent
8803.30	Other parts of aeroplanes or helicopters	2.5 per cent
8803.90	Other	2.5 per cent
8804.00	Parachutes (including dirigible parachutes) and roto-chutes; parts thereof and accessories thereto	2.5 per cent
8805.00	Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles	2.5 per cent
8901.101	Vessels exceeding 708 cubic metres	2.5 per cent
8901.109	Other	2.5 per cent
8901.201	Vessels exceeding 708 cubic metres	Free
8901.209	Other	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8901.301	Vessels exceeding 708 cubic metres	Free
8901.309	Other	Free
8901.901	Vessels exceeding 708 cubic metres	2.5 per cent
8901.909	Other	2.5 per cent
8904.00	Tugs and pusher craft	2.5 per cent
8905.901	House-boats	2.5 per cent
8906.001	Vessels exceeding 708 cubic metres	2.5 per cent
8906.009	Other	2.5 per cent
8907.10	Inflatable rafts	2.5 per cent
8907.909	Other	2.5 per cent
9005.10	Binoculars	2.5 per cent
9005.801	Refracting telescopes (monoculars)	2.5 per cent
9005.809	Other	2.5 per cent
9005.90	Parts and accessories (including mountings):	
9005.901	For refracting telescopes (binoculars and monoculars)	2.5 per cent
9005.909	Other	2.5 per cent
9008.10	Slide projectors	2.5 per cent
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	2.5 per cent
9008.30	Other image projectors	2.5 per cent
9008.909	Other	2.5 per cent
9009.10	Electrostatic photo-copying apparatus	2.5 per cent
9009.20	Other photo-copying apparatus	2.5 per cent
9009.30	Thermo-copying apparatus	2.5 per cent
9009.90	Parts and accessories	2.5 per cent
9011.00	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Free
9012.00	Microscopes other than optical microscopes; diffraction apparatus	Free
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	2.5 per cent
9013.20	Lasers, other than laser diodes	2.5 per cent
9013.80	Other devices, appliances and instruments	2.5 per cent

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9013.90	Parts and accessories	2.5 per cent
9014.10	Direction finding compasses	2.5 per cent
9014.20	Instruments and appliances for aeronautical or space navigation (other than compasses)	2.5 per cent
9014.80	Other instruments and appliances	2.5 per cent
9014.90	Parts and accessories	2.5 per cent
9015.10	Range finders	2.5 per cent
9015.20	Theodolites and tachometers	Free
9015.30	Levels	Free
9015.40	Photogrammetrical surveying instruments and appliances	Free
9015.80	Other instruments and appliances	Free
9015.90	Parts and accessories	Free
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	2.5 per cent
9017.10	Drafting tables and machines, whether or not automatic	Free
9017.20	Other drawing, marking-out or mathematical calculating instruments	Free
9017.30	Micrometers, calipers and gauges	Free
9017.80	Other instruments	Free
9017.90	Parts and accessories	Free
9024.10	Machines and appliances for testing metals	Free
9024.80	Other machines and appliances	Free
9024.90	Parts and accessories	Free
9025.10	Thermometers, not combined with other instruments	Free
9025.20	Barometers, not combined with other instruments	Free
9025.80	Other instruments	Free
9025.90	Parts and accessories	Free
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of Heading No. 90.14, 90.15, 90.28 or 90.32	Free
9027.10	Gas or smoke analysis apparatus	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9027.20	Chromatographs and electrophoresis instruments	Free
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free
9027.40	Exposure meters	Free
9027.50	Other instruments and apparatus using optical radiation (UV, visible, IR)	Free
9027.80	Other instruments and apparatus	Free
9027.90	Microtomes; parts and accessories	Free
9028.10	Gas meters	2.5 per cent
9028.20	Liquid meters	2.5 per cent
9028.30	Electricity meters	2.5 per cent
9028.90	Parts and accessories	2.5 per cent
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free
9029.20	Speed indicators and tachometers; stroboscopes	2.5 per cent
9029.90	Parts and accessories	Free
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	Free
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs	Free
9030.30	Other instruments and apparatus, for measuring or checking voltage, current resistance or power, without a recording device	Free
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free
9030.80	Other instruments and apparatus	Free
9030.90	Parts and accessories	Free
9031.10	Machines for balancing mechanical parts	Free
9031.20	Test benches	Free
9031.30	Profile projectors	Free

FIRST COLUMN		SECOND COLUMN
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9031.40	Other optical instruments and appliances	2.5 per cent
9031.80	Other instruments, appliances and machines	Free
9031.90	Parts and accessories	Free
9032.10	Thermostats	2.5 per cent
9032.20	Manostats	Free
9032.80	Other instruments and apparatus	Free
9032.90	Parts and accessories	Free
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	2.5 per cent
9106.00	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	2.5 per cent
9107.00	Time switches with clock or watch movement or with synchronous motor	2.5 per cent
9306.001	Industrial cartridges, complete (for example, blank cartridges, for riveting tools and for starting internal combustion engines) and parts thereof	2.5 per cent
9306.002	Parts of shotgun cartridges, including cartridge wads, lead shot prepared for ammunition	2.5 per cent
9406.002	Of aluminum	2.5 per cent
9406.003	Of steel	2.5 per cent
9406.009	Other	2.5 per cent
9603.009	Other	2.5 per cent
9610.009	Other	2.5 per cent
9618.00	Tailors' mummies and other lay figures; automata and other animated displays used for shop window dressing	2.5 per cent;

(d) by deleting item 6(a) of the Second Schedule and substituting the following:

“ 6(a) The accompanied baggage of a passenger, being wearing apparel, articles of personal adornment, toilet requisites and any portable articles in a passenger’s baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use.

In this subparagraph “portable articles” does not include compact disc players, television sets, portable stereo systems and video cassette recorders, except in the case of a visitor who makes a declaration that he intends to take the articles out of Trinidad and Tobago upon his departure.

(aa) The following articles which form part of the accompanied baggage of a passenger seventeen years old and over and which are so declared and passed by the proper officer:

- (1) wine or spirit not exceeding 1.5 litres in all; and
- (2) tobacco, not exceeding 250 grams; or
- (3) cigars, not exceeding 50 in number; or
- (4) cigarettes, not exceeding 200 in number;
- (5) goods to the aggregate of \$1,200.00 belonging to a passenger, including a

passenger under seventeen years of age, which accompany that passenger and were acquired abroad or in local in-bond shops by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller save that—

- (a) a passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in sub-subparagraphs (1) to (4) of this subparagraph;
- (b) a passenger may only claim the allowances under subparagraph (aa) once every year;
- (c) exemptions under subparagraphs (a) and (aa) shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms on his person.”;

(e) by deleting item 6(da) and (db).

(2) The Customs Regulations are amended in regulation 89(a) by deleting the words “one litre” and substituting the words “1.5 litres”.

## PART X

## UNIT TRUST CORPORATION

10. Section 36 of the Unit Trust Corporation of Trinidad and Tobago Act is amended—<sup>Chap. 83:03 amended</sup>

(a) by deleting the marginal note and substituting the following marginal note:

“Exemption of certain unit holders and contributing institutions Chap.75:01”; and

(b) by renumbering that section as section 36(1) and inserting after section 36(1) as renumbered, the following:

“ (2) With effect from 1st January, 1995, the provisions of subsection (1) shall only apply to the first unit scheme.”.

## PART XI

## BETTING LEVY BOARD

11. The Betting Levy Board Act is amended—

Act No. 35 of 1989  
amended

(a) in section 4, by deleting the word “of” and substituting the following words “not exceeding”;

(b) by deleting section 7 and substituting the following section:

“Function 7. The Board shall be responsible for—

(a) the development and improvement of every aspect of horse and dog racing, including the breeding of race horses and dogs, as well as the

- provision of benefits for jockeys and stable lads; and
- (b) monitoring compliance with any rules relating to the operation of pool betting offices and pool betting outlets, including their opening and closing hours.”;
- (c) by inserting at the end of section 9, the following:
- “ and shall put all administrative technical and other systems in place to ensure compliance with the provisions of any written law relating to the payment of any tax or levy, the collection of which is the responsibility of the Board”.

## PART XII

### VALUE ADDED TAX

Act No. 37 of 1989  
amended

#### 12. The Value Added Tax Act is amended—

- (a) in sections 21 and 22, by deleting the words “one hundred and twenty thousand dollars” wherever they occur and substituting the words “one hundred thousand dollars”;
- (b) by inserting after section 44 the following section:

“Imports by  
returning  
nationals  
exempt

44A. Subject to conditions outlined in section 45A of the Customs Act and the Second Schedule to the Customs Act, tax shall not be charged on the first T.T. \$200,000 of the c.i.f. value of

motor vehicles and the first U.S. \$100,000 of the c.i.f. value of household effects and personal effects imported into Trinidad and Tobago by a returning national.”;

- (c) in Schedule 2, by inserting after item 23 the following items:

“ 24. Accommodation at a building or group of buildings occupied together for the purpose of primarily providing sleeping accommodation for reward for its guests, not being persons resident therein under a contract of service.

25. Repair of yachts and pleasure crafts owned by persons who are neither citizens nor residents of Trinidad and Tobago at the time when the repairs are performed.

26. (1) Any service supplied to yachts and pleasure craft owned by persons who are neither citizens nor residents of Trinidad and Tobago at the time when the service is supplied.

(2) In this item “service” includes port and harbour services, docking, berthing, mooring, conservancy or the arranging of such services.”.

### PART XIII

#### FINANCE ACT, 1988

13. Section 21 of the Finance Act, 1988 is repealed.

Act No. 11 of 1988  
amended

## PART XIV

## COMMENCEMENT

## Commencement

14. (1) Subject to this section and unless the contrary intention appears, this Act comes into operation on the date of its enactment.

(2) Section 9(1)(a) [in relation to section 45(2)(i) of the Customs Act] is deemed to have come into effect on 27th October, 1994.

(3) Sections 5(1)(i) [in relation to section 34A (1)(c) of the Income Tax Act] and 6(c) [in relation to section 6(1)(w) of the Corporation Tax Act] are deemed to have come into effect on 1st January, 1994.

(4) Section 5(1)(c) [in relation to section 8(1)(v) of the Income Tax Act as deleted] is deemed to have come into effect on 1st December, 1994.

(5) Sections 5(1)(c) [in relation to section 8(1)(v) of the Income Tax Act as substituted], 5(1)(d), (e) [in relation to section 11(8) and (9) of the Income Tax Act], 5(1)(i) [in relation to section 34A(1)(d) of the Income Tax Act], 5(1)(o) [in relation to section 55A(2) and (3) of the Income Tax Act] and 6(d) are deemed to have come into effect on 1st January, 1995.

(6) Sections 5(1)(n) and 6(c) [in relation to section 6 (1)(x) of the Corporation Tax Act] are deemed to have come into effect on 2nd February, 1995.

Passed in the House of Representatives this 17th day of March, 1995.

N. COX

*Acting Clerk of the House*

Passed in the Senate this 21st day of March, 1995.

R. CUMBERBATCH

*Acting Clerk of the Senate*