

LEGAL NOTICE No. 212

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES ORDER, 1989

1. This Order may be cited as the Provisional Collection of Taxes Order, Citation 1989.
2. Section 3(1) of the Old Age Pensions Act is amended by substituting for the words "two hundred and seventy-five dollars" occurring in line five, the words "three hundred dollars". Chap. 32:02 amended
3. The Food Stamp Programme Act is repealed. Chap. 32:04 repealed
4. The Motor Vehicles and Road Traffic Act is amended by repealing and replacing Part I of Appendix A to the Fourth Schedule as follows: Chap. 48:50 amended

"PART I

PARTICULARS OF TAX

1. <i>Class or Description of Motor Vehicles</i>	<i>Motor Vehicle Tax</i>	
	Privately owned or rented motor cars	Taxi
(1) Motor cars, station wagons or estate vehicles		
(a) Engine size not exceeding 999 cm ³		
(i) locally assembled...	\$400.00	Nil
(ii) imported fully assembled ...	45 per cent of market price	\$1,500.00
(b) Engine size exceeding 999 cm ³ but not exceeding 1499 cm ³		
(i) locally assembled	\$850.00	\$400.00
(ii) imported fully assembled ...	45 per cent of market price	\$1,500.00
(c) Engine size exceeding 1499 cm ³ but not exceeding 1799 cm ³		
(i) locally assembled	\$3,400.00	\$400.00
(ii) imported fully assembled ...	45 per cent of market price	\$1,500.00
(d) Engine size exceeding 1799 cm ³ but not exceeding 2499 cm ³		
(i) locally assembled	\$5,600.00	\$1,300.00
(ii) imported fully assembled ...	45 per cent of market price	\$1,500.00

(e) Engine size exceeding 2499 cm ³ but not exceeding 3499 cm ³			
(i) locally assembled	...	\$7,500.00	... \$1,500.00
(ii) imported fully assembled	...	45 per cent of market price	\$1,500.00
(f) Engine size exceeding 3499 cm ³			
(i) locally assembled	...	45 per cent of market price	\$1,500.00
(ii) imported fully assembled	...	45 per cent of market price	\$1,500.00
(2) Mini bus with thirteen seats or less	...	\$5,600.00	... Nil
(3) Maxi bus with more than thirteen seats	...	\$10,000.00	... Nil
(4) Goods vehicle	...	Nil	
(5) Motor cycle	...	Nil	
2. Re-registration of a motor vehicle from a taxi to a privately owned vehicle where such vehicle is five years old or more		Nil	
3. Re-registration of a motor vehicle from a taxi to a privately owned vehicle where such vehicle is less than five years, pro-rata on an annual basis as follows:			
(a) four years old or more	...	1/5 of the existing motor vehicle tax	
(b) three years old but less than four years old		2/5 of the existing motor vehicle tax	
(c) two years old but less than three years old		3/5 of the existing motor vehicle tax	
(d) one year old but less than two years old		4/5 of the existing motor vehicle tax	
(e) less than one year old	...	the whole of the motor vehicle tax.	

Chap. 87:54
amended

5. The Spirits and Spirit Compounds Act is amended—

- (a) by deleting section 72;
- (b) by renumbering sections 73 to 154 as sections 72 to 153 inclusive.

Chap. 75:01
amended

6. The Income Tax Act is amended—

- (a) in section 4(2) by adding after the word "Act" in paragraph (b) the words "or any other written law administered by the Board";
- (b) in section 8(1)—
 - (i) by deleting the full stop at the end of paragraph (m) and substituting a semi-colon; and

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

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

(c) in section 31(4) by substituting for paragraph (b) the following:

“(b) a deduction under subsection (5) in respect of contributions or premiums:

(i) to an approved pension fund plan; and

(ii) to an approved deferred annuity plan.”;

(d) in section 31(5):

(i) by inserting immediately after the word “premiums” occurring in line three, the words “or both,”; and

(ii) by inserting immediately after the word “paid” occurring in line five, the words “or both,”;

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

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

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

“PART I

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

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

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

(g) in the Fourth Schedule—

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

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

7. The Corporation Tax Act is amended in the First Schedule by substituting for the words “forty-five” occurring in paragraphs 1 and 2 the word “forty”. Chap. 75:02
amended

Chap. 76:01
amended

8. The Stamp Duty Act is amended in the First Schedule:

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

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

(b) by renumbering paragraph (k) as paragraph (1).

Chap 76:04
amended

9. The Lands and Buildings Taxes Act is amended by repealing section 21 and substituting therefor the following:

"Increase
in case of
default

21. With effect from 1st July, 1990, where a tax or any part thereof is unpaid at the expiration of three months after it becomes due, it shall be increased at the rate of ten per cent and in addition, a penalty of fifteen per cent per annum is payable in respect of both the unpaid tax and the increase."

Chap. 77:01
amended

10. The Miscellaneous Taxes Act is amended by:

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

"PART V

ALCOHOLIC BEVERAGE AND TOBACCO TAX

Alcoholic
beverage
and tobacco
tax

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

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

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

PART VI

IMPORT SURCHARGE

Import
surcharge
Chap. 78:01

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

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

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

“SIXTH SCHEDULE

PART I

<i>Item</i>	<i>Chargeable Goods</i>	<i>Rate of Taxation</i>
22.02	Malta beverage	\$0.20c. per litre at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Beer	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Stout	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.03	Porter and ale	\$4.84 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
22.05	Sparkling wines (including Champagne)	\$19.90 per litre
22.05	Other wines (of the juice of grapes)	\$13.05 per litre
22.06	Vermouth	\$13.05 per litre
22.07	Other fermented beverages ...	\$8.35 per litre
22.09	Whisky and blended whisky	\$43.85 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Brandy and blended brandy	\$43.85 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Rum	\$21.75 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Rum punch	\$21.75 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Gin	\$39.70 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Vodka	\$41.70 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Cordials and liqueurs ...	\$56.60 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength
22.09	Other potable spirits ...	\$28.65 per litre at proof and so in proportion for any part of a litre or for any greater or lesser strength

PART II

24.02	Cigarettes	\$0.28c. per packet of 20 and so in proportion when not so packed
24.02	Smoking tobacco	\$18.70 per kilogram
24.02	Cigars	\$19.85 per kilogram

SEVENTH SCHEDULE

CCN No.	Item	Import Surcharge %
33063100	Shampoos	30
33064000	Perfumes and toilet waters	30
33065100	Face and body powders	30
33065200	Deodorants	30
33065900	Other skin care products	30
33066000	Manicure preparations	30
33067100	Hair creams and hair oils	30
33067200	Hair dyes	30
33067900	Other hair care products	30
33069100	Shaving creams	30
33069900	Other perfumery, cosmetics and toilet preparations	30
98031100	Ball point pens	30 ⁰⁰ .

Act No. 37
of 1989
amended

11. The Value Added Tax Act is amended—

(a) in section 16(3), by deleting the words "recipient who is" occurring in line three and by substituting for the words "carrying on a business" occurring in line four the words "making a commercial supply";

(b) in section 33—

(i) by substituting for the word "consideration" wherever it occurs in subsections (2) and (6), the word "value";

(ii) by substituting for the definition of the terms "VN" and "VT" the following:

"VN is the value of standard rated stock in trade;

VT is the value of total purchases of stock in trade;";

(iii) by substituting for the word "goods" occurring in line two of the definition of "IN" and "IT" the words "stock in trade";

(iv) by adding immediately after subsection (6) the following:

“(7) For the purposes of paragraph (c) of subsection (6), output tax in respect of commercial supplies, of capital goods and services, during a tax period, is calculated in the manner set out in subsection (1).”;

(c) by inserting immediately after section 46, the following:

“Reliefs for diplomats and others

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

(2) An application made under subsection (1) shall be made in writing in such a form as the Board approves and shall be accompanied by a tax invoice and such other documents as the Board may require.

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

(d) by adding immediately after section 62 the following:

“PART 9

TRANSITIONAL PROVISIONS

Transitional provisions 63. Notwithstanding section 17(1), where on or before 31st December, 1989—

(a) an invoice is issued, or

(b) full payment is made for goods or services,

which are not supplied until after 31st December, 1989 such a supply shall not be subject to tax unless it is made after 1st April, 1990 but only to the extent of the amount of the goods made available or services rendered after 31st March, 1990.”.

12. The Wireless Telegraphy Ordinance is amended—

Ch. 36. No. 2 amended

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

“Receiving licence not required

8A. No person shall be required to have a receiving licence.”;

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

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

(ii) paragraph I of Part II.

**Commence-
ment**

13. This Order comes into operation on 1st January, 1990.

Made this 22nd day of December, 1989.

J. WALKER
Acting Secretary to Cabinet