

LEGAL NOTICE NO. 213

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, 1994

1. This Order may be cited as the Provisional Collection of Taxes Citation Order, 1994.
2. The Petty Civil Courts Rules are amended in the First Schedule— Chap. 4:21
amended
 - (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.
3. The Gambling and Betting Act is amended— Chap. 11:19
amended
 - (a) 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, or to imprisonment for two years.
 - (4) A person who places or negotiates a bet with another person who is in contravention of subsection (1), is guilty of an offence and is liable on summary conviction to a fine of five thousand dollars or imprisonment for three months.”;
 - (b) 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.”;

- (c) by deleting section 34, and substituting the following section:

"National tote system

34. (1) There shall be established for the purpose of regulating betting by way of tote, forecast, trifecta or other pool betting, a National Tote System (hereinafter called "the system").

(2) The system shall be administered by an approved Authority 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 betting office outlets as it applies to the betting offices.

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

(5) There shall be charged a licence fee of one hundred dollars in respect of each race day and in respect of each licensed betting outlet or each betting pool licensed for the purpose of the system.

(6) The levy charged in respect of betting offices in Tobago shall be at the rate of two and one half per cent.

(7) Payment of the levy and licence fee charged in accordance with this section shall be made to the Betting Levy Board by the approved Authority.

(8) In this section "approved Authority" means the Trinidad Race Club or any other body that has the responsibility for live racing.";

- (d) 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 or starting prices in any manner whatever at a licensed betting office, a levy at the rate of ten per cent or an annual levy of four hundred thousand dollars whichever is greater.

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

(3) The annual levy chargeable under subsection (1), shall be paid in four quarterly instalments 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 levy paid under subsection (2), the Board shall make a refund of the levy paid under subsection (2);

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

(5) Where the licensee fails to pay the 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, or to imprisonment for six months and in addition the licence may be revoked.

(6) Where a licensee pays the levy at the rate of ten per cent, the taking of any bet which is not charged at that rate is deemed to be an offence and is punishable in accordance with section 28(3).”;

(e) in the First Schedule—

(i) by deleting paragraph 14(e); and

(ii) in paragraph 17, by deleting all the words after the word “advance” in subparagraph (2)(a) and inserting after subparagraph (2), the following subparagraph:

“ (3) The fees payable under this section shall be paid on or before 15th December in the year prior to the year for which the licence is required.”;

(f) 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.”.

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:

“ 1. <i>Class of Description of Motor Vehicles</i>	<i>Vehicle Tax</i>
(1) Private motor cars or rented cars, station wagons or estate wagons:	
(a) Engine size 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
(2) Taxis:	
(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:

Chap. 78:01

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

Chap. 75:01
amended

5. (1) The Income Tax Act is amended—

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

" (6B) The provisions of subsection (6)(a) and (b) 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 its functions or emoluments, 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—

- (i) under an approved pension scheme under section 28;
- (ii) under an approved pension fund plan or an approved deferred annuity plan under section 28;
- (iii) under a fund or contract approved by the Board under section 134(6);
- (iv) 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 inserting the following paragraph:

“(v) with effect from the 1st December, 1994 income earned by a trust carrying on unit trust business 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.”;

Act No.
18/1993

(d) in section 11(2), by inserting after the words “subsection

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

“Computa-
tion 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 under 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, when the plant and machinery or the buildings housing such plant and machinery are first put into use, to elapse 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 financial year 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—

(a) the Fiscal Incentives Act;

Chap. 85:01

(b) the Hotel Development Act;

Chap. 85:02

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

Act No. 19 of 1988

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

(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.

Chap. 85:04

- (m) 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.”;

- (n) by inserting after the Sixth Schedule the following Schedule:

“SEVENTH SCHEDULE

(Section 11A)

CLASS A (WEAR AND TEAR RATE) 10%

	<i>Rate</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
Coffee Manufacturing	10
Dentists—Fittings	10
Vacuum Cleaners	10
Cylinders—Gas	10
Medical Practitioners—Instruments	10
Adding Machines & 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

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

CLASS B (WEAR AND TEAR RATE) 25%

Office Machines & Equipment—Calculating Machines	25
Railway Sidings	25
Office Machines & 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 & Equipment—Adding Machines	25
Brick-making Plant—Railway Siding	25
Bucket Elevator—Quarrying	25
Brewery Plant	25
Transformers	25

	Rate
	%
Dentists—Carpets	25
Office Machines & Equipment—Accounting Machines ...	25
Hollman Compressors	25
Welding Units	25
Water Coolers	25
Accounting Machines	25
Poultry Farmers—Incubators	25
Pumps	25
Office Machines & Equipment—Typewriters	25
Dumpers—Quarrying	25
Medical Practitioners—Other Plant	25
Stone Crushing Plant	25
Roadmaking Plant—Office Machinery	25
Adding Machines & Calculators—Electrical	25
Cold Stores & Ice Manufacturing—Machinery & Plant ...	25
Lifts and Elevators	25
Dies	25
Refrigerating Plant & Machinery	25
Dentists—Plant	25
Bookbinding Plant and Machinery—Boilers	25
Live Network	25
Cold Stores & Ice Manufacturing—Ice Cans	25
Radio Equipment	25
Elevators & 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
Diesel Engines & 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 & Shafting	25
Ice Company Plant—Ice Breaker	25
Newspaper Equipment—Boilers	25
Laundry Plant—Washing Machines	25
Millinery Manufacturing Plant—Sewing Machines ...	25
Clothing & Millinery—Sewing Machines	25
Confectioners' Machinery	25
Ice Company Plant—Coils	25
Sewing Machines	25
Boilers—Engines, Shafting	25

	<i>Rate</i>
	%
Biscuit-Making Plant	25
Boilers—General Binding Machinery and Plant	25
R.H.F. Welding Machine	25
Dredges	25
Cotton Knitting & 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 & Millinery—Other Plant	25
Milk Treatment Plant	25
Clothing & Millinery—Manufacturing Plant	25
Generators	25
Cement and Concrete Tile—Manufacturing Plant	25
Roadmaking Plant—Asphalt Plant	25
Sugar Industry—Boilers, auxiliaries, steam piping	25
Printing Press	25
Quarrying Plant & 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 & Vehicles	25
Copra	25
Lorries (Motor)	25

	<i>Rate</i>
	%
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 & 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) 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 repealing 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.”.

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 the Table under section 19, by inserting after the words “Sections 10, 11” the words “,11A, 11B”;
- (d) 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”.

Chap. 76:01
amended

7. The Stamp Duty Act is amended in the First Schedule by deleting—

- (a) the heading “Customs entries in respect of imported goods” and all the paragraphs under the heading ending with the words “shall apply in the same manner as if the duty were a duty of customs”;
- (b) the Second, Third, Fourth and Fifth Schedules; and
- (c) by inserting after paragraph (o) in the exemptions to the entry “Customs entries in respect of imported goods” the following paragraph:

“ (p) for the period December, 1994 and subject to the relevant conditions stipulated in section 45 and the Second Schedule to the
Chap. 78:01 Customs Act, motor vehicles, household effects and personal effects imported into Trinidad and Tobago by a returning national.”.

Chap. 77:01
amended

8. The Miscellaneous Taxes Act is 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, household effects or personal effects in accordance with section 45 of the Customs Act or the Second Schedule to the Customs Act, import surcharge shall not be charged on the entry of the goods imported.”;
 - (iii) by repealing subsections (4) and (7) with effect from 1st January, 1995;
- (b) by repealing section 36;
- (c) 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);

(d) by inserting after Part X, the following Parts:

“PART XI

HOTEL ACCOMMODATION TAX

- Interpretation 50. 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 under section 51(13)(a);
- “Board of Inland Revenue” or “Board” means the Board of Inland Revenue established under section 3 of the Income Tax Act;
- “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 sixteen 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 51(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

51. (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 (11);
- (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;
- (c) there shall be allowed—
 - (i) 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 (10) relates; and
 - (ii) 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, however, 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.

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

(10) 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.

(11) 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.

(12) 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.

(13) Where an hotel operator has failed to deliver a statement of the proceeds of letting of hotel accommodation as required by subsection (10), 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 (17) and (18), room tax in relation to that period shall be paid within seven days from the day of service on the hotel operator of the notice of assessment of the amount so assessed; and

(b) may charge the hotel 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.

(14) 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 (13), 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 Board's satisfaction that the incorrectness of the information in the statement did not amount to fraud or gross or wilful neglect.

(15) In making an assessment under subsection (13), 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.

(16) 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.

(17) Where any hotel operator disputes an assessment under subsection (13) or (14), he shall nevertheless, within the time limited by subsection (13)(a), pay to the Tax Authority the part of the room tax stated in the notice to be payable by him and any interest and any penalties then remaining unpaid that are not in dispute.

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

(19) 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.

(20) 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.

(21) 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 52. (1) A special tax shall be charged on motor vehicles, household effects and personal effects imported into Trinidad and Tobago by a returning national in accordance with section 45 of the Customs Act or the Second Schedule to the Customs Act, as the case may be, at the following rates:

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

(2) The Tax Authority shall be the 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 53. (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;

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“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;
- (d) any facility for paying in instalments, or making deferred payment (whether or not payment for the facility is called interest); or
- (e) tax;

“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 which the insured enters into in the course of a business carried on by him;

(e) a contract of reinsurance.

(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 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 intermediary's entitlement.

(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 54. (1) A tax, to be called 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 55. Tax shall be charged on the receipt of a premium by an insurer if the premium is received—

- (a) under a taxable insurance contract; and
- (b) on or after 1st January, 1995.

Chargeable amount 56. (1) Tax shall be charged by reference to the chargeable amount.

(2) For the purposes of this Part, the chargeable amount is such amount as, with the addition of the tax chargeable, is equal to the amount of the premium.

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

Liability to pay tax 58. (1) Tax shall be payable by the person who is the insurer in relation to the contract under which the premium is received.

(2) Section 99(4) of the Income Tax Act shall apply *mutatis mutandis* to a person who fails to pay, or withhold, the tax pursuant to section 59(1) or (2), as the case may be.

Payment of insurance premium tax 59. (1) Subject to subsection (2), an insurer shall, in respect of premiums received by him or an intermediary in

any month, pay the relevant tax to the Tax Authority on or before the fifteenth day of the following month.

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

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(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 withheld and paid to the Tax Authority.

Deemed date
of receipt of
certain
premiums

60. (1) Where—

(a) a premium under a contract of insurance 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.”;

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

FIRST COLUMN TARIFF HEADING NUMBER	SECOND COLUMN DESCRIPTION OF GOODS	THIRD COLUMN RATES OF SURCHARGE				
		1995	1996	1997	1998	1999
		02.01	Meat of bovine animals, fresh or chilled	20	10	5
02.02	Meat of bovine animals, 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	

SEVENTH SCHEDULE

FIRST COLUMN TARIFF HEADING NUMBER	SECOND COLUMN DESCRIPTION OF GOODS	THIRD COLUMN RATES OF SURCHARGE				
		1995	1996	1997	1998	1999
		Ex.02.07	Chicken, not cut in pieces (fresh, chilled or frozen)	20	15	10
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	Cabbages (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
0803.001	Bananas (fresh)	20	15	10	5	0
0803.002	Plantains (fresh)	20	15	10	5	0
Ex.08.04	Dates, figs, pineapples, avacados, guavas, mangoes and mangosteens (fresh)	20	15	10	5	0

SEVENTH SCHEDULE

FIRST COLUMN TARIFF HEADING NUMBER	SECOND COLUMN DESCRIPTION OF GOODS	THIRD COLUMN RATES OF SURCHARGE				
		1995	1996	1997	1998	1999
		Ex.08.05	Citrus fruit (fresh)	20	15	10
0806.10	Grapes (fresh)	20	15	10	5	0
08.07	Melons (including watermelons) and pawpaws (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	-	-

9. (1) The Customs Act is amended—

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amended

(a) in section 45 by inserting after subsection (4) the following subsections:

“ (5) There shall be exempt from customs duty, a motor vehicle imported by a returning national who provides to the Comptroller at the time of entry of the motor vehicle or within ten days of such entry or such further time as the Comptroller permits—

- (a) evidence of citizenship or former citizenship and two passport-sized photographs of himself;
- (b) evidence, such as a passport or employment records, of having resided abroad for a continuous period of not less than five years;
- (c) an affidavit in which he attests that he intends to reside permanently in Trinidad and Tobago and that the motor vehicle for which the exemption is being requested is intended for his personal or business use and not for sale, transfer, rental or exchange;
- (d) evidence of ownership, registration abroad and insurance abroad, of the motor vehicle.

(6) Where the Comptroller has received the documents referred to at subsection (5) he shall admit the motor vehicle referred to in the documents as a motor vehicle imported by a returning national.

(7) Where the returning national makes a false declaration in respect of information provided in documents referred to in subsection (5), the motor vehicle 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 exemptions and the Comptroller shall take the necessary steps for recovery of the taxes and duties.

(8) A returning national may import into Trinidad and Tobago, at any one time, no more than one motor vehicle with the benefit of the exemption from duties and taxes applicable to returning nationals.

(9) A returning national may not be granted an exemption from duties and taxes applicable to returning nationals in respect of a motor vehicle imported into Trinidad and Tobago, within ten years after he has been granted such exemption in respect of the importation of a motor vehicle under this Act or any other law.

(10) In this section "returning national" means a person 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 of Trinidad and Tobago and is returning to the country to take up permanent residence after an absence of at least five years; or
- (d) a spouse of a person referred to in paragraph (a), (b) or (c).";

(b) 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"; and
- (ii) goods falling under the following tariff heading numbers and descriptions:

Tariff Heading No.	Description of Goods
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 & 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 raw 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:
8450.19	For domestic use
0403.90	Other
0405.002	Butter, fresh
0405.003	Butter, salted
0405.004	Ghee
0405.009	Other
10.06	Rice
1602.102	Preparations for infant use for retail sale

1901.909	Other
2005.102	Preparations for infant use for retail sale
2007.101	Preparations for infant use for retail sale
2009.102	Preparations for infant use for retail sale
2009.202	Preparations for infant use for retail sale
2009.302	Preparations of lime juice for infant use for retail sale
2009.304	Preparations of juice of any other single citrus for infant for retail sale
2009.402	Preparations for infant use for retail sale
2009.502	Preparations for infant use for retail sale
2009.603	Preparations for infant use for retail sale
2009.702	Preparations for infant use for retail sale
2009.802	Preparation of passion fruit Juice for infant
2009.805	Preparation of tamarind for infant
2009.808	Preparation of juice of any other single vegetable or fruit for infant
2009.901	Preparation of grapefruit and orange juice for infant use
2009.903	Preparation of passion fruit Juice for infant
2009.905	Preparation of other mixtures of juices for infant use
2104.201	Preparation for infant use for retail sale

2106.008	Preparation for infant use for retail sale
2201.901	Ordinary natural
2201.909	Other
2203.109	Beverages containing cocoa
2202.902	Malt Beverages
2202.909	Other
2904.001	Sulphuric Acid
3004.907	Soft Candles
3005.001	Gauze, Bandages
3005.009	Other
3306.109	Other
3306.90	Other
3307.30	Perfumed bath salts and other bath preparation
3604.10	Fireworks
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
3926.30	Fittings for coachwork or the like
3926.40	Statuettes and other ornamental art

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
4202.109	Other
4202.309	Other
4202.901	Of leather
4202.909	Other
4203.10	Articles of apparel
4203.21	Gloves, Mitts, Mittens, specifically designed for sports
4203.299	Other
4203.30	Belts and Bandoliers
4203.40	Other clothing accessories
4205.00	Other articles of leather or of composition leather
6402.90	Other footwear
6403.10	Sports footwear

6403.20	Footwear with outer soles of leather and uppers
6403.30	Footwear of wood
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
6404.19	Other
6404.20	Footwear with outer soles of leather or composition
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
6505.101	Of human hair
6505.109	Of other material
6701.002	Other articles
6704.00	Wigs
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
69.12	Ceramic Tableware
70.13	Glassware of a kind used for table, kitchen, toilet, office
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
7323.101	Iron and Steel
7323.109	Other
7323.909	Other
7325.10	Malleable cast iron
7325.99	Other
7326.19	Other
7326.20	Articles of iron and 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
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper
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	Hand-operated mechanical appliances

8211.10	Sets of assorted articles
8211.91	Table knives having fixed blades
8211.921	Household fixed blades
8211.931	Household other than fixed blades
8211.94	Blades
8212.10	Razors
8212.90	Other parts
8214.10	Paper knives, letter openers, erasing knives
8214.20	Manicure or pedicure sets
82.15	Spoons, forks, ladles, skimmers, cake servers, fish knives, butter-knives, sugar tongs and similar kitchen or tableware
83.06	Bells, gongs and the like, non- electric
8414.513	Ceiling or roof
8418.50	Other refrigerators
8422.11	Dishwashing machines
8423.10	Weighing machines
8450.201	For domestic use
84.76	Automatic goods-vending machines
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
85.10	Shavers and hair clippers, with self-contained electric motors

8513.10	Lamps
8516.102	Immersion heaters
8516.20	Electric space 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 stoves and cookers
8516.71	Coffee and tea makers
8516.72	Toasters
8516.79	Other
8516.80	Electric heating resistors
8518.10	Microphones and stands therefor
8518.20	Loudspeakers
8518.30	Headphones, earphones
8518.50	Electric sound amplifiers
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	Electric sound or visual signalling apparatus
8539.31	Flourescent hot cathode

8703.10	Vehicles for transport in snow, golf cars
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
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft
89.03	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
90.04	Spectacles, goggles and the like, corrective, protective or other
90.06	Photographic (other than cinematographic) cameras
90.07	Cinematographic cameras
9008.40	Photographic (other than cinematographic) enlargers and reducers
9008.901	Of photographic (other than cinematographic) enlarger
90.10	Of photographic enlargers and reducers

90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9020.00	Other breathing appliances and gas masks, excluding protective masks
9021.201	Artificial teeth
9021.202	Dental fittings
9022.00	Apparatus based on the use of alpha, beta or gamma radiations
9023.00	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
92.02	Other stringed 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
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)
9206.009	Other

92.07	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
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
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
9402.00	Medical, surgical, dental or veterinary furniture
9403.201	Metal furniture of kind used in schools
9403.601	Wooden furniture of a kind used in schools, churches
9403.702	Furniture of plastic of a kind used in schools
9403.802	Furniture of other materials of a kind used in schools, churches
9404.30	Sleeping bags
94.05	Lamps and lighting fittings including searchlights
9501.00	Wheeled toys designed to be ridden by children

95.02	Dolls representing only human beings
95.03	Other toys; reduced size ("scale") models
9504.10	Video games of a kind used with a television receiver
9504.02	Articles and accessories for billiards
9504.30	Other games, coin or disc-operated, other than bowling alley equipment
9504.909	Other
9505.109	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
9506.008	Swimming pools and paddling pools
9507.909	Other
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements
9603.006	Other toilet brushes; other brushes for household use
9605.00	Travel sets for personal toilet,, sewing or shoe or clothes cleaning

9608.20	Felt-tipped and other porous-tipped pens and markers
9608.03	Fountain pens, stylograph pens and other pens
9608.40	Propelling or sliding pencils
9608.50	Sets of articles from two or more of the foregoing subheadings
9608.60	Refills for ball point pens
9608.901	Pen-holders, pencil-holders and similar holders
9608.902	Barrels and covers for ball point pens
96.09	Pencils (other than pencils of heading no. 96.08), crayons, pencil leads
9610.001	Writing or drawing boards
9611.009	Other
9613.009	Other
9614.00	Smoking pipes and cigar or cigarette holders
9615.909	Other
96.16	Scent sprays and similar toilet sprays
9617.00	Vacuum flasks and other vacuum vessels
97.01	Paintings, drawings and pastels
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)

9705.00 Collections and collectors' pieces of zoological, botanical etc. interest

9706.00 Antiques of an age exceeding one hundred years; and

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

	<u>First Column</u>	<u>Second Column</u>
<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%
0101.192	Race horses, not for breeding	2.5%
2203.001	Beer	\$2.64 per litre
2203.002	Stout	\$2.64 per litre
2203.009	Other	\$2.64 per litre
2204.10	Sparkling wine	35%
2204.201	Grape must	5%
2204.202	Other wine	35%
2204.30	Other grape must	5%
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	35%
2206.00	Other fermented beverages (for example, cider, perry, mead)	35%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
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	\$1.34 per litre
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$14.30 per litre
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	\$11.44 per litre
2208.208	Other	\$23.51 per litre of alcohol by vol.
2208.301	Whiskies, in bottles of a strength not exceeding 46% vol	\$11.66 per litre
2208.309	Other	\$23.12 per litre of alcohol by vol.
2208.401	Rum and tafia, in bottles of strength not exceeding 46% vol	\$12.98 per litre
2208.409	Other	\$27.36 per litre of alcohol by vol.

<u>First Column</u>		<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2208.501	Gin and Geneva, in bottles of a strength not exceeding 46% vol	\$12.32 per litre
2208.509	Other	\$25.05 per litre of alcohol by vol.
2208.901	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 for beverages	\$1.10 per litre
2208.904	Other aromatic bitters	\$14.30 per litre
2208.909	Other	\$14.30 per litre
2402.10	Cigars, cheroots and cigarillos, containing tobacco	35%
2402.20	Cigarettes containing tobacco	35%
2402.90	Other	35%
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	35%

<u>First Column</u>		<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2403.901	Snuff	35%
2403.909	Other	35%
2710.13	Motor spirit (gasolene)	35%
2710.23	Vaporising oil or white spirits	35%
2710.31	Diesel oil	35%
2710.39	Other gas oils	20%
2710.42	Bunker "C" grade fuel oil	35%
2710.49	Other fuel oils	35%
2710.92	Lubricating oils	35%
2710.93	Lubricating greases	35%
2713.20	Petroleum bitumen	35%
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	35%
2714.10	Bituminous or oils shale and tar sands	35%
2714.901	Natural Bitumen	35%
2714.903	Asphalites and asphaltic rocks	35%
2715.001	Cut-backs	35%
2715.009	Other bituminous mixtures	35%

<u>First Column</u>		<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
3706.10	Cinematographic film, of a width of 35mm or more	\$3.00 per 100 metres
3706.90	Other	\$3.00 per 100 metres
4011.10	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	35%
4012.101	Retreaded tyres, of a kind used on motor cars (including station wagons and racing cars)	35%
4012.102	Of a kind used on buses and lorries	35%
4013.101	Inner tubes, of a kind used on motor cars, (including station wagons and racing cars)	10%
4013.102	Of a kind used on buses or lorries	10%
6813.10	Brake lining and pads	25%
7007.111	Motor car windscreens	20%
7007.211	Motor car windscreens	20%
7009.10	Rear-view mirrors for vehicles	20%
7004.10	Signalling glassware and optical elements of glass, for road motor vehicles	20%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7101.10	Natural pearls	35%
7101.21	Cultured pearls, unworked	35%
7101.22	Worked	35%
7102.10	Diamonds, whether or not worked, but not mounted or set: Unsorted	35%
7102.21	Industrial: Unworked or simply sawn, cleaved or bruted	35%
7102.29	Other	35%
7102.31	Non-industrial: Unworked or simply sawn; cleaved or bruted	35%
7102.39	Other	35%
7103.10	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport: Unworked or simply sawn or roughly shaped	35%
7103.91	Otherwise worked: Rubies, sapphires and emeralds	35%
7103.99	Other	35%

<u>First Column</u>	<u>Second Column</u>	
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7104.10	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: Piezo-electric quartz	35%
7104.20	Other, unworked or simply sawn or roughly shaped	35%
7104.90	Other	35%
7113.11	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal, of precious metal whether or not plated or clad with precious metal: Of silver, whether or not plated or clad with other precious metal	35%
7113.191	Of other precious metal, whether or not plated or clad with precious metal: Of gold	35%
7113.199	Other	35%
7113.20	Of base metal clad with precious metal	35%
7114.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	35%
7116.10	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed): Of natural or cultured pearls	35%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	35%
7117.00	Imitation jewellery	35%
7320.101	Leaf-springs and leaves therefor: For road motor vehicles	20%
7320.201	Helical springs: For road motor vehicles	20%
7320.901	Other: For road motor vehicles	20%
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	20%
8407.33	Reciprocating piston engines of of a kind used for the propulsion of vehicles of Chapter 87: Of a cylinder capacity, exceeding 250cc but not exceeding 1000cc	30%
8407.34	Of a cylinder capacity exceeding 1000cc	30%
8408.20	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines): Engines of a kind used for the propulsion of vehicles of Chapter 87	30%
8409.911	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08: Suitable for use solely or principally with spark-ignition internal combustion piston engines: For road motor vehicles	

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8409.991	Other: For road motor vehicles	20%
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%
8421.231	Oil filters	35%
8421.232	Petrol filters	35%
8421.31	Intake air filters for internal combustion engines	35%
8483.001	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings 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 shaft couplings (including universal joints): For road motor vehicles	20%
8511.10	Sparking plugs	10%
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	20%
8511.30	Distributors; ignition coils	20%
8511.40	Starter motors and dual purpose starter generators	20%
8511.50	Other generators	20%
8511.80	Other equipment	20%
8511.90	Parts	10%
8512.20	Other lighting or visual signalling equipment	25%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8512.30	Sound signalling equipment	25%
8512.40	Windscreen wipers, defrosters and demisters	25%
8518.40	Audio-frequency electric amplifiers	35%
8519.10	Coin or disc-operated record-players	35%
8521.00	Video recording or reproducing apparatus	35%
8524.901	Audio compact discs	35%
8524.902	Other compact discs	35%
8539.10	Sealed beam lamp units	35%
8543.002	Sound mixing units (equalisers) for domestic use	35%
8702.102	Public transport type passenger motor vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): Other coaches, buses and mini-buses of a seating capacity not exceeding 21 persons (including the driver)	10%
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%
8702.109	Other	10%
8702.902	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%

<u>First Column</u>		<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8702.906	Other coaches, buses and mini buses of a seating capacity exceeding 29 persons (including the driver)	10%
8702.909	Other	10%
8703.219	Other vehicles, with spark ignition internal combustion reciprocating piston engine, of a cylinder capacity not exceeding 1000cc: Other	35%
8703.229	Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc: Other	35%
8703.232	Of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	35%
8703.233	Of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	35%
8703.234	Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	35%
8703.249	Of a cylinder capacity exceeding 3000cc: Other	35%
8703.319	Of a cylinder capacity not exceeding 1500cc: Other	35%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8703.322	Of a cylinder capacity exceeding 1500cc but not exceeding 2000cc	35%
8703.324	Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc	35%
8703.339	Of a cylinder capacity exceeding 2500cc: Other	35%
8703.90	Other	35%
8704.10	Motor vehicles for the transport of goods: Dumpers designed for off-highway use	10%
8704.219	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w.. not exceeding 5 tonnes: Other	10%
8704.229	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: Other	10%
8704.239	g.v.w. exceeding 20 tonnes: Other	10%
8704.319	Other, with spark-ignition internal combustion piston engine, g.v.w. not exceeding 5 tonnes: Other	10%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
8704.329	g.v.w. exceeding 5 tonnes: Other	10%
8704.90	Other	10%
8708.009	Parts and accessories of the motor vehicles of headings nos. 87.01 to 87.05: Other	35%
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35%
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35%
9101.90	Other	35%
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility	35%
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility	35%
9102.90	Other	35%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9103.10	Clocks with watch movements, excluding clocks of heading No.9104.00: Battery or accumulator powered	35%
9103.90	Other	35%
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vehicles	35%
9105.10	Alarm clocks	35%
9105.20	Wall clocks	35%
9105.90	Other	35%
9108.00	Watch movements, complete and assembled	35%
9110.10	Complete watch or clock movements, unassembled or partly assembled (movements); incomplete watch or clock movements, assembled; rough watch or clock movements: Of watches	35%
9113.10	Watch straps, watch bands and watch bracelets, and parts thereof: Of precious metals or of metal clad with precious metal	35%
9302.00	Revolvers and pistols, other than those of heading No.93.03 or 9304.00	35%

	<u>First Column</u>	<u>Second Column</u>
<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
9303.009	Other firearms and similar devices which operate by the firing of explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, every pistol and other devices designed to project only signal flares, pistols and revolvers for firing blanks ammunition, captive-bolt humane killers, line-throwing guns): Other	35%
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.9307.00	35%
9305.00	Parts and accessories of articles of headings Nos.9301.00 to 9304.00	35%

<u>First Column</u>		<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
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%
72.15	Other bars and rods of iron or non-alloy steel.	
7215.001	Of free-cutting steel, not further worked than cold-formed or cold-finished.	2.5%
7215.002	Other, not further worked than cold-formed or cold-finished.	2.5%
7215.009	Other, of non-alloy steel	2.5%
72.17	Wire of iron or non-alloy steel.	
7217.009	Of non-alloy steel, other	2.5%
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%
7301.20	Angles, shapes and sections	2.5%
73.001	Rails	2.5%
7302.009	Other	2.5%
7303.00	Tubes, pipes and hollow profiles, of cast iron.	2.5%
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced.	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
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%
7304.009	Other	2.5%
7305.11	Longitudinally submerged arc welded.	2.5%
7305.12	Other, longitudinally welded	2.5%
7305.19	Other	2.5%
7305.20	Casing of a kind used in drilling for oil or gas	2.5%
7305.30	Other, welded	2.5%
7305.31	Longitudinally welded	2.5%
7305.39	Other	2.5%
7305.90	Other	2.5%
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%
7306.009	Other	2.5%
7307.11	Of non-malleable cast iron	2.5%
7307.19	Other	2.5%
7307.21	Flanges	2.5%
7307.22	Threaded elbows, bends and sleeves	2.5%
7307.23	Butt welding fittings	2.5%
7307.29	Other	2.5%
7307.91	Flanges	2,5%
7307.92	Threaded elbows, bends and sleeves	2.5%
7307.93	Butt welding fittings	2.5%
7308.10	Bridges and bridge-sections	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
7308.20	Towers and lattice masts	2.5%
7308.30	Doors, windows and their frames and thresholds for doors.	2.5%
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping.	2.5%
7308.90	Other	2.5%
7309.001	Petrol, oil and gas tanks	2.5%
7309.002	Water tanks	2.5%
7309.009	Other	2.5%
7321.90	Parts	2.5%
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron and 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%
7325.91	Grinding balls and similar articles for mills.	2.5%
7326.11	Grinding balls and similar articles for mills.	2.5%
7610.909	Other	2.5%
7611.009	Other	2.5%
7805.00	Lead tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	2.5%
7906.00	Zinc tubes, pipes, and tube or pipe fittings (for example, couplings elbows, sleeves).	2.5%
7907.10	Gutters, roof capping, skylight frames and other fabricated building components.	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8006.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	2.5%
8202.10	Hand saws	2.5%
8202.20	Band saw blades	2.5%
8202.30	Circular saw blades (including slitting or slotting saw blades)	2.5%
8202.40	Chain saw blades	2.5%
8202.90	Other saw blades	2.5%
8203.10	Files, rasps and similar tools	2.5%
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	2.5%
8203.30	Metal cutting shears and similar tools.	2.5%
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools.	2.5%
8204.10	Hand-operated spanners and wrenches.	2.5%
8204.20	Interchangeable spanner sockets with or without handles.	2.5%
8205.10	Drilling, threading or tapping tools.	2.5%
8205.20	Hammers and sledge hammers	2.5%
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	2.5%
8205.40	Screwdrivers	2.5%
8205.50	Other hand tools (including glaziers' diamonds)	2.5%
8205.59	Other	2.5%
8205.60	Blow lamps	2.5%
8205.70	Vices, clamps and the like	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	2.5%
8205.90	Sets of articles of two or more of the foregoing subheadings	2.5%
8207.10	Rock drilling or earth boring tools.	2.5%
8207.20	Dies for drawing or extruding metal.	2.5%
8207.30	Tools for pressing, stamping, punching.	2.5%
8207.40	Tools for tapping or threading.	2.5%
8207.50	Tools for drilling, other than for rock drilling.	2.5%
8207.60	Tools for boring or broaching.	2.5%
8207.70	Tools for milling.	2.5%
8207.80	Tools for turning	2.5%
8207.90	Other interchangeable tools.	2.5%
8208.10	For metal working.	2.5%
8208.20	For wood working	2.5%
8208.30	For kitchen appliances or for machines used in the food industry	2.5%
8208.301	For kitchen appliances	2.5%
8208.309	Other	2.5%
8208.401	For lawn mowers	2.5%
8208.409	Other	2.5%
8208.90	Other	2.5%
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	2.5%
8213.001	Tailors' and dressmakers' shears	2.5%
8213.009	Other	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8301.10	Padlocks	2.5%
8301.20	Locks of a kind used for motor vehicles	2.5%
8301.30	Locks of a kind used for furniture	2.5%
8301.40	Other locks	2.5%
8301.50	Clasps and frames with clasps, incorporating locks	2.5%
8301.60	Parts	2.5%
8301.70	Keys presented separately	2.5%
8302.001	Hinges	2.5%
8302.002	Castors	2.5%
8302.004	Other mountings, fittings and similar articles suitable for buildings	2.5%
8302.005	Other mountings, fittings and similar articles suitable for furniture	2.5%
8302.009	Other	2.5%
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%
8304.009	Other	2.5%
8307.00	Flexible tubing of base metal, with or without fittings	2.5%
8401.10	Nuclear reactors	2.5%
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	2.5%
8401.30	Fuel elements (cartridges), non-irradiated	2.5%
8401.40	Parts of nuclear reactors	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8402.001	Boilers	2.5%
8402.009	Parts	2.5%
8403.10	Boilers	2.5%
8403.90	Parts	2.5%
8404.10	Auxiliary plant for use with boilers of Heading No. 84.02 or 84.03	2.5%
8404.20	Condensers for steam or other vapour power unit	2.5%
8404.90	Parts	2.5%
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	2.5%
8405.90	Parts	2.5%
8406.11	For marine propulsion	2.5%
8406.19	Other	2.5%
8406.90	Parts	2.5%
8407.10	Aircraft engines	2.5%
8407.21	Outboard motors	2.5%
8407.29	Other	2.5%
8407.31	Of a cylinder capacity not exceeding 50 cc	2.5%
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	2.5%
8407.90	Other engines	2.5%
8408.10	Marine propulsion engines	2.5%
8408.90	Other engines	2.5%
8409.10	For aircraft engines	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8409.912	For marine craft	2.5%
8409.919	Other	2.5%
8409.992	For marine craft	2.5%
8409.999	Other	2.5%
8410.90	Parts, including regulators	2.5%
8411.10	Turbo-jets	2.5%
8411.20	Turbo-propellers	2.5%
8411.80	Other gas turbines	2.5%
8411.91	Parts of turbo-jets or turbo-propellers	2.5%
8411.99	Other	2.5%
8412.001	Reaction engines other than turbo jets	2.5%
8412.009	Other including parts	2.5%
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	2.5%
8413.19	Other	2.5%
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19	2.5%
8413.40	Concrete pumps	2.5%
8413.50	Other reciprocating positive displacement pumps	2.5%
8413.60	Other rotary positive displacement pumps	2.5%
8413.70	Other centrifugal pumps	2.5%
8413.81	Pumps	2.5%
8413.82	Liquid elevators	2.5%
8413.911	For the pumps of subheading No. 8413.30	2.5%
8413.919	Other	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8413.92	Of liquid elevators	2.5%
8414.10	Vacuum pumps	2.5%
8414.20	Hand or foot-operated air pumps	2.5%
8414.30	Compressors of a kind used in refrigerating equipment	2.5%
8414.40	Air compressors mounted on a wheeled chassis for towing	2.5%
8414.59	Other	2.5%
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	2.5%
8414.80	Other	2.5%
8414.90	Parts	2.5%
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	2.5%
8417.10	Furnaces and oven for the roasting melting or other heat treatment of ores, pyrites or of metals	2.5%
8417.20	Bakery ovens including biscuit ovens	2.5%
8417.80	Other	2.5%
8417.90	Parts	2.5%
8418.91	Furniture designed to receive refrigerating or freezing equipment	2.5%
8418.99	Other	2.5%
8419.20	Medical, surgical or laboratory sterilizers	2.5%
8419.32	For wood, paper pulp, paper or paper board	2.5%
8419.39	Other	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8419.40	Distilling or rectifying plant	2.5%
8419.50	Heat exchange units	2.5%
8419.60	Machinery for liquefying air or other gases	2.5%
8419.81	For making hot drinks or for cooking or heating food	2.5%
8419.89	Other	2.5%
8419.90	Parts	2.5%
8420.10	Calendaring or other rolling machines	2.5%
8420.91	Cylinders	2.5%
8420.99	Other	2.5%
8421.11	Cream separators	2.5%
8421.129	Other	2.5%
8421.19	Other	2.5%
8421.21	For filtering or purifying water	2.5%
8421.22	For filtering or purifying beverages other than water	2.5%
8421.29	Other	2.5%
8421.39	Other	2.5%
8421.911	Parts for the clothes dryers of sub heading No. 8421.121	2.5%
8421.919	Other	2.5%
8422.19	Other	2.5%
8422.20	Machinery for cleaning or drying bottles or other containers	2.5%
8422.30	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers, machinery for aerating beverages	2.5%
8422.40	Other packing or wrapping machinery	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8422.90	Parts	2.5%
8423.20	Scales for continuous weighing of goods on conveyors	2.5%
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	2.5%
8423.80	Other weighing machinery	2.5%
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	2.5%
8424.20	Spray guns and similar appliances	2.5%
8424.30	Steam or sand blasting machines and similar jet projecting machines	2.5%
8424.89	Other	2.5%
8424.909	Other	2.5%
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	2.5%
8425.20	Pit-head winding gear; winches specially designed for used underground	2.5%
8425.30	Other winches; capstans	2.5%
8425.401	Portable jacks for road motor vehicles	2.5%
8425.409	Other	2.5%
8426.11	Overhead travelling cranes on fixed support	2.5%
8426.12	Mobile lifting frames on tyres and straggle carriers	2.5%
8426.19	Other	2.5%
8426.20	Tower cranes	2.5%
8426.30	Portal or pedestal jib cranes	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8426.411	Sugar cane loading machinery	2.5%
8426.419	Other	2.5%
8426.49	Other	2.5%
8426.91	Designed for mounting on road vehicles	2.5%
8426.99	Other	2.5%
8427.10	Self-propelled trucks powered by an electric motor	2.5%
8427.20	Other self-propelled trucks	2.5%
8427.90	Other trucks	2.5%
8428.001	Lifts and skip hoists	2.5%
8428.002	Pneumatic elevators and conveyors	2.5%
8428.003	Other continuous-action elevators and conveyors for goods and materials	2.5%
8428.004	Escalators and moving walkways	2.5%
8428.009	Other machinery	2.5%
8429.11	Track laying	2.5%
8429.19	Other	2.5%
8429.20	Graders and levellers	2.5%
8429.30	Scrapers	2.5%
8429.401	Tamping machines	2.5%
8429.402	Road rollers	2.5%
8429.51	Front-end shovel loaders	2.5%
8429.52	Machinery with a 360° revolving superstructure	2.5%
8429.59	Other	2.5%
8430.10	Pile-drivers and pile-extractors	2.5%
8430.20	Snow-ploughs and snow-blowers	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8430.31	Self-propelled	2.5%
8430.39	Other	2.5%
8430.41	Self-propelled	2.5%
8430.49	Other	2.5%
8430.50	Other machinery, self-propelled	2.5%
8430.60	Other machinery, not self-propelled	2.5%
8431.10	Of machinery of heading No. 84.25	2.5%
8431.20	Of machinery of heading No. 84.27	2.5%
8431.31	Of lifts, skip hoists or escalators	2.5%
8431.39	Other	2.5%
8431.41	Buckets, shovels, grabs and grips	2.5%
8431.42	Bulldozer or angledozer blades	2.5%
8431.43	Parts of boring or sinking machinery	2.5%
8431.491	Of machinery of heading No. 84.29	2.5%
8431.499	Other	2.5%
8432.801	Lawn or sports-ground rollers	2.5%
8432.901	Of lawn or sports-ground rollers of sub heading No. 8432.801	2.5%
8433.10	Mowers for lawns, parks' or sports-grounds	2.5%
8433.901	Of mowers for lawns, parks or sports grounds of sub heading No. 8433.10	2.5%
8435.10	Machinery	2.5%
8435.90	Parts	2.5%
8437.80	Other machinery	2.5%
8437.909	Other	2.5%

Heading No.	<u>First of Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	2.5%
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	2.5%
8438.309	Other	2.5%
8438.40	Brewery machinery	2.5%
8438.50	Machinery for the preparation of meat or poultry	2.5%
8438.60	Machinery for the preparation of fruits, nuts or vegetables	2.5%
8438.80	Other machinery	2.5%
8438.909	Other	2.5%
8439.10	Machinery for making pulp of fibrous cellulosic material	2.5%
8439.20	Machinery for making paper or paper board	2.5%
8439.30	Machinery for finishing paper or paper board	2.5%
8439.90	Parts	2.5%
8440.10	Machinery	2.5%
8441.10	Cutting machines	2.5%
8441.20	Machines for making bags, sacks or envelopes	2.5%
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers other than by moulding	2.5%
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	2.5%
8441.80	Other machinery	2.5%
8441.90	Parts	2.5%
8442.10	Phototype-setting and composing machines	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	2.5%
8442.30	Other machinery, apparatus and equipment	2.5%
8442.40	Parts of the foregoing machinery, apparatus or equipment	2.5%
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates cylinders and lithographic stones prepared for printing purposes (example planed, grained or polished)	2.5%
8443.10	Offset printing machinery	2.5%
8443.20	Letterpress printing machinery, excluding flexographic printing	2.5%
8443.30	Flexographic printing machinery	2.5%
8443.40	Gravure printing machinery	2.5%
8443.50	Other printing machinery	2.5%
8443.60	Machines for uses ancillary to printing	2.5%
8443.90	Parts	2.5%
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials	2.5%
8445.10	Machines for preparing textile fibres	2.5%
8445.20	Textile spinning machines	2.5%
8445.30	Textile doubling or twisting machines	2.5%
8445.40	Textile winding (including weft-winding) or reeling machines	2.5%
8445.90	Other	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8446.00	Weaving machines (looms)	2.5%
8447.10	Circular knitting machines	2.5%
8447.20	Flat knitting machines; stitch-bonding machines	2.5%
8447.90	Other	2.5%
8448.10	Auxiliary machinery for machines of heading No. 8444.00, 84.45, 8446.00 or 84.47	2.5%
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery	2.5%
8448.30	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery	2.5%
8448.40	Parts and accessories of weaving machines (looms or of their auxiliary machinery)	2.5%
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery	2.5%
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	2.5%
8450.119	Other	2.5%
8450.129	Other	2.5%
8450.199	Other	2.5%
8450.209	Other	2.5%
8451.10	Dry-cleaning machines	2.5%
8451.21	Each of a dry linen capacity not exceeding 10 kgs	2.5%
8451.29	Other	2.5%
8451.30	Ironing machines and presses (including fusing presses)	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8451.40	Washing, bleaching or dyeing machines	2.5%
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2.5%
8451.80	Other machinery	2.5%
8451.90	Parts	2.5%
8452.10	Sewing machines of the household type	2.5%
8452.20	Other sewing machines	2.5%
8452.30	Sewing machine needles	2.5%
8452.40	Furniture, bases and covers for sewing machines and parts thereof	2.5%
8452.90	Other parts of sewing machines	2.5%
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	2.5%
8454.10	Converters	2.5%
8454.20	Ingot moulds and ladles	2.5%
8454.30	Casting machines	2.5%
8454.90	Parts	2.5%
8455.10	Tube mills	2.5%
8455.20	Other rolling mills	2.5%
8455.30	Rolls for rolling mills	2.5%
8455.90	Other parts	2.5%
8456.10	Operated by laser or other light or photon beam processes	2.5%
8456.20	Operated by ultrasonic processes	2.5%
8456.30	Operated by electro-discharge processes	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8456.90	Other	2.5%
8457.00	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	2.5%
8458.00	Lathes for removing metal	2.5%
8459.001	Way-type unit head machines; other machine-tools for drilling or boring	2.5%
8459.009	Other	2.5%
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing 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	2.5%
8461.10	Planing machines	2.5%
8461.20	Shaping or slotting machines	2.5%
8461.30	Broaching machines	2.5%
8461.40	Gear cutting, gear grinding or gear finishing machines	2.5%
8461.50	Sawing or cutting-off machines	2.5%
8461.90	Other	2.5%
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	2.5%
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets without removing material	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
8464.00	Machine-tools for working stone, ceramics, concrete, asbestos-cement like mineral materials for cold working glass	2.5%
8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	2.5%
8466.001	Of the machines of heading No. 8464.00 or 8465.00	2.5%
8466.009	Other	2.5%
8467.11	Rotary type (including combined rotary - percussion)	2.5%
8467.19	Other	2.5%
8467.81	Chain saws	2.5%
8467.91	Of chain saws	2.5%
8467.92	Of pneumatic tools	2.5%
8467.99	Other	2.5%
8468.10	Hand-held blow pipes	2.5%
8468.20	Other gas-operated machinery and apparatus	2.5%
8468.80	Other machinery and apparatus	2.5%
8468.90	Parts	2.5%
8469.10	Automatic typewriters and word-processing machines	2.5%
8469.20	Other typewriters, electric	2.5%
8469.30	Other typewriters, non-electric	2.5%
8470.10	Electronic calculators capable of operation without an external source of power	2.5%
8470.21	Incorporating a printing device	2.5%
8470.29	Other	2.5%

Heading No.	Description of Goods	Rate of Duty
8470.30	Other calculating machines	2.5%
8470.40	Accounting machines	2.5%
8470.50	Cash registers	2.5%
8470.90	Other	2.5%
8471.10	Analogue or hybrid automatic data processing machines	2.5%
8471.201	Microcomputers	2.5%
8471.202	Mainframe computers	2.5%
8471.209	Other	2.5%
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	2.5%
8471.921	Printers	2.5%
8471.929	Other	2.5%
8471.93	Storage units, whether or not presented with the rest of a system	2.5%
8471.99	Other	2.5%
8472.10	Duplicating machines	2.5%
8472.20	Addressing machines and address plate embossing machines	2.5%
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 canceling postage stamps	2.5%
8472.90	Other	2.5%
8473.10	Parts and accessories of the machines of heading No. 84.69	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8479.81	For treating metal, including electric wire coil-winders	2.5%
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.5%
8479.89	Other	2.5%
8479.90	Parts	2.5%
8480.009	Other	2.5%
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%
8482.00	Ball or roller bearings	2.5%
8483.002	For marine engines	2.5%
8483.003	For aircraft	2.5%
8483.009	Other	2.5%
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%
8485.10	Ships' and boats' propellers and blades therefor	2.5%
8485.90	Other	2.5%
8501.10	Motors of an output not exceeding 37.5W	2.5%
8501.20	Universal AC/DC motors of an output exceeding 37.5W	2.5%
8501.30	Other DC motors; DC generators	2.5%
8501.40	Other AC motors, single-phase	2.5%
8501.50	Other AC motors, multi-phase	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8473.20	Parts and accessories of the machines of heading No. 84.70	2.5%
8473.30	Parts and accessories of the machines of heading No. 84.71	2.5%
8473.40	Parts and accessories of the machines of heading No. 84.72	2.5%
8474.10	Sorting, screening, separating or washing machines	2.5%
8474.20	Crushing or grinding machines	2.5%
8474.31	Concrete or mortar mixers	2.5%
8474.32	Machines for mixing mineral substances with bitumen.	2.5%
8474.39	Other	2.5%
8474.80	Other machinery	2.5%
8474.90	Parts	2.5%
8475.001	Machines	2.5%
8475.009	Parts	2.5%
8477.001	Machinery	2.5%
8477.009	Parts	2.5%
8478.10	Machinery	2.5%
8478.90	Parts	2.5%
8479.10	Machinery for public works, building or the like	2.5%
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	2.5%
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	2.5%
8479.40	Rope or cable-making machines	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8501.60	AC generators (alternators)	2.5%
8502.10	Generating sets with compression-ignition, internal combustion piston, engines (diesel or semi-diesel engines)	2.5%
8502.20	Generating sets with spark-ignition internal combustion piston engines	2.5%
8502.30	Other generating sets	2.5%
8502.40	Electric rotary converters	2.5%
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	2.5%
8504.10	Ballasts for discharge lamps or tubes	2.5%
8504.20	Liquid dielectric transformers	2.5%
8504.30	Other transformers	2.5%
8504.40	Static converters	2.5%
8504.50	Other inductors	2.5%
8504.90	Parts	2.5%
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%
8508.10	Drills of all kinds	2.5%
8508.20	Saws	2.5%
8508.80	Other tools	2.5%
8508.90	Parts	2.5%
8514.10	Resistance heated furnaces and ovens	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
8514.20	Induction or dielectric furnaces and ovens	2.5%
8514.30	Other furnaces and ovens	2.5%
8514.40	Other induction or dielectric heating equipment	2.5%
8514.90	Parts	2.5%
8515.11	Soldering irons and guns	2.5%
8515.19	Other	2.5%
8515.20	Machines and apparatus for resistance welding of metal	2.5%
8515.30	Machines and apparatus for arc (including plasma arc) welding of metals	2.5%
8515.80	Other machines and apparatus	2.5%
8515.90	Parts	2.5%
8517.10	Telephone sets	2.5%
8517.20	Teleprinters	2.5%
8517.30	Telephonic or telegraphic switching apparatus	2.5%
8517.40	Other apparatus, for carrier-current line systems	2.5%
8517.80	Other apparatus	2.5%
8517.90	Parts	2.5%
8520.10	Dictating machines not capable of operating without an external source of power	2.5%
8522.10	Pick-up cartridges	2.5%
8522.90	Other	2.5%
8525.10	Transmission apparatus	2.5%
8525.209	Other	2.5%
8526.10	Radar apparatus	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8526.90	Other	2.5%
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	2.5%
8529.90	Other	2.5%
8531.10	Burglar or fire alarms and similar apparatus	2.5%
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	2.5%
8531.809	Other	2.5%
8535.20	Automatic circuit breakers	2.5%
8536.20	Automatic circuit breakers	2.5%
8539.40	Ultra-violet or infra-red lamps; arc lamps	2.5%
8539.90	Parts	2.5%
8542.001	Electronic integrated circuits and microassemblies	2.5%
8542.009	Parts	2.5%
8543.001	Signal generators (high frequency generators)	2.5%
8543.003	Other machines and apparatus	2.5%
8543.009	Parts	2.5%
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators	2.5%
8602.00	Other rail locomotives; locomotive tenders	2.5%
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, cranes, ballast tampers, track-liners, and track inspection vehicles)	2.5%
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)	2.5%
8606.00	Railway or tramway goods vans and wagons, not self-propelled	2.5%
8607.00	Parts of railway or tramway locomotives or rolling-stock	2.5%
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%
8701.109	Other	2.5%
8701.20	Road tractors for semi-trailers	2.5%
8701.309	Other	2.5%
8701.909	Other	2.5%
8705.10	Crane lorries	2.5%
8705.20	Mobile drilling derricks	2.5%
8705.40	Concrete-mixer lorries	2.5%
8705.90	Other	2.5%
8706.002	Chassis fitted with engines for the motor vehicles of heading No. 87.01, 87.04 or 87.05	2.5%
8707.009	Other	2.5%
8709.11	Electrical	2.5%
8709.19	Other	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8709.90	Parts	2.5%
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	2.5%
8711.101	Motor cycles and cycles fitted with an auxiliary motor with or without side cars for the transport of goods	2.5%
8711.201	For the transport of goods	2.5%
8711.301	For the transport of goods	2.5%
8711.401	For the transport of goods	2.5%
8711.501	For the transport of goods	2.5%
8711.901	For the transport of goods	2.5%
8712.001	Bicycles and other cycles not motorised for the transport of goods	2.5%
8715.00	Baby carriages and parts thereof	2.5%
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2.5%
8716.31	Tanker trailers and tanker semi-trailers	2.5%
8716.39	Other	2.5%
8716.40	Other trailers and semi-trailers	2.5%
8716.809	Other	2.5%
8716.909	Other	2.5%
8802.10	Helicopters	2.5%
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	2.5%
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15,000 kg	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	2.5%
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	2.5%
8803.10	Propellers and rotors and parts thereof	2.5%
8803.20	Under-carriages and parts thereof	2.5%
8803.30	Other parts of aeroplanes or helicopters	2.5%
8803.90	Other	2.5%
8804.00	Parachutes (including dirigible parachutes and rotochutes; parts thereof and accessories thereto)	2.5%
8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	2.5%
8901.101	Vessels exceeding 708 cubic metres	2.5%
8901.109	Other	2.5%
8901.201	Vessels exceeding 708 cubic metres	2.5%
8901.209	Other	2.5%
8901.301	Vessels exceeding 708 cubic metres	2.5%
8901.309	Other	2.5%
8901.901	Vessels exceeding 708 cubic metres	2.5%
8901.909	Other	2.5%
8904.00	Tugs and pusher craft	2.5%
8905.901	House-boats	2.5%
8906.001	Vessels exceeding 708 cubic metres	2.5%
8906.009	Other	2.5%
8907.10	Inflatable rafts	2.5%

	<u>First Column</u>	<u>Second Column</u>
Heading No.	Description of Goods	Rate of Duty
8907.909	Other	2.5%
9005.10	Binoculars	2.5%
9005.801	Refracting telescopes (monoculars)	2.5%
9005.809	Other	2.5%
9005.90	Parts and accessories (including mountings)	2.5%
9005.901	For refracting telescopes binoculars and monoculars)	2.5%
9005.909	Other	2.5%
9008.10	Slide projectors	2.5%
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	2.5%
9008.30	Other image projectors	2.5%
9008.909	Other	2.5%
9009.10	Electrostatic photo-copying apparatus	2.5%
9009.20	Other photo-copying apparatus	2.5%
9009.30	Thermo-copying apparatus	2.5%
9009.90	Parts and accessories	2.5%
9011.00	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	2.5%
9012.00	Microscopes other than optical microscopes; diffraction apparatus	2.5%
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%
9013.20	Lasers, other than laser diodes	2.5%
9013.80	Other devices, appliances and instruments	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
9013.90	Parts and accessories	2.5%
9014.10	Direction finding compasses	2.5%
9014.20	Instruments and appliances for aeronautical and space navigation (other than compasses)	2.5%
9014.80	Other instruments and appliances	2.5%
9014.90	Parts and accessories	2.5%
9015.10	Rangefinders	2.5%
9015.20	Theodolites and tacheometers	2.5%
9015.30	Levels	2.5%
9015.40	Photogrammetrical surveying instruments and appliances	2.5%
9015.80	Other instruments and appliances	2.5%
9015.90	Parts and accessories	2.5%
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	2.5%
9017.10	Drafting tables and machines, whether or not automatic	2.5%
9017.20	Other drawing, marking-out or mathematical calculating instruments	2.5%
9017.30	Micrometers, calipers and gauges	2.5%
9017.80	Other instruments	2.5%
9017.90	Parts and accessories	2.5%
9024.10	Machines and appliances for testing metals	2.5%
9024.80	Other machines and appliances	2.5%
9024.90	Parts and accessories	2.5%
9025.10	Thermometers, not combined with other instruments	2.5%
9025.20	Barometers, not combined with other instruments	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
9025.80	Other instruments	2.5%
9025.90	Parts and accessories	2.5%
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	2.5%
9027.10	Gas or smoke analysis apparatus	2.5%
9027.20	Chromatographs and electrophoresis instruments	2.5%
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	2.5%
9027.40	Exposure meters	2.5%
9027.50	Other instruments and apparatus using optical radiation (UV, visible, IR)	2.5%
9027.80	Other instruments and apparatus	2.5%
9027.90	Microtomes; parts and accessories	2.5%
9028.10	Gas meters	2.5%
9028.20	Liquid meters	2.5%
9028.30	Electricity meters	2.5%
9028.90	Parts and accessories	2.5%
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	2.5%
9029.20	Speed indicators and tachometers; stroboscopes	2.5%
9029.90	Parts and accessories	2.5%
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	2.5%

Heading No.	<u>First Column</u>	<u>Second Column</u>
	Description of Goods	Rate of Duty
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs	2.5%
9030.30	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device	2.5%
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers	2.5%
9030.80	Other instruments and apparatus	2.5%
9030.90	Parts and accessories	2.5%
9031.10	Machines for balancing mechanical mechanical parts	2.5%
9031.20	Test benches	2.5%
9031.30	Profile projectors	2.5%
9031.40	Other optical instruments and appliances	2.5%
9031.80	Other instruments, appliances and machines	2.5%
9031.90	Parts and accessories	2.5%
9032.10	Thermostats	2.5%
9032.20	Manostats	2.5%
9032.80	Other instruments and apparatus	2.5%
9032.90	Parts and accessories	2.5%
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	2.5%

Heading No.	<u>First Column</u> Description of Goods	<u>Second Column</u> Rate of Duty
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%
9107.00	Time switches with clock or watch movement or with synchronous motor	2.5%
9306.001	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof	2.5%
9306.002	Parts of shotgun cartridges, including cartridge wads, lead shot prepared for ammunition	2.5%
9406.002	Of aluminium	2.5%
9506.003	Of steel	2.5%
9406.009	Other	2.5%
9603.009	Other	2.5%
9610.009	Other	2.5%
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dress	2.5%

(c) 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.

6(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-sub-paragraphs (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.”;

(d) by inserting after item 6(d) the following subparagraphs:

“(da) Household effects and personal effects (hereinafter referred to as “goods”) imported by a returning national where—

- (1) the goods accompany the returning national into Trinidad and Tobago or are brought by him into Trinidad and Tobago within three months before or after his return or such further time as the Comptroller permits;
- (2) the goods are approved as household effects or personal effects by the Comptroller; and
- (3) the returning national, at the time of entry of the goods or within ten days after such entry, or such other time as the Comptroller permits, provides the Comptroller with the following:
 - A. evidence of citizenship and two passport-sized photographs of himself;
 - B. evidence, such as a passport or employment records, of having resided abroad for a continuous period of not less than five years;
 - C. an affidavit in which he attests that he intends to reside permanently in Trinidad and Tobago and that the goods for which the exemption is being requested are intended for his personal or business use and not for sale, transfer, rental or exchange; (in this subparagraph “goods for business use” means the tools of trade or equipment to be used in a returning national’s profession);

(db) where the Comptroller has received the documents referred to at subparagraph (da)(3) he shall admit the goods referred to in the documents as goods imported by a returning national.”.

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

Chap. 83:03
amended

10. Section 36 of the Unit Trust Corporation of Trinidad and Tobago Act is amended by substituting for the first two lines thereof, the following:

"Exemption of
certain unit
holders and
contributing
institutions
Chap.75:01

Notwithstanding the provisions of the Income Tax Act the following provisions apply to the First Unit Scheme, but with effect from 1st January, 1995 shall not apply to the Second Unit Schemes".

Act No. 35
of 1989
amended

11. The Betting Levy Board Act is amended—

(a) 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.";

(b) 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".

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 45 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 an hotel where that accommodation is subject to hotel accommodation tax.

25. Repair of yachts and pleasure craft 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 the services are supplied.

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

13. (1) Subject to this clause and unless the contrary intention appears, this Order comes into effect on 1st December, 1994. Commence-
ment

(2) Clauses 3 [other than 3(e)(ii)], 4(a), 5(1)(a), (b), (d), (e), (f), (g), (h) [in relation to section 34B(b) of the Income Tax Act], 5(1)(i), (j), (k), (m) and (n), 6, 7(a) and (b), 8(a)(i) and (iii), 8(b), (c), (d) (in relation to Part XI of the Miscellaneous Taxes Act), 8(e), 9(1)(b), 10, 11 and 12(a) and (c) come into effect on 1st January, 1995.

Made this 30th day of November, 1994.

C. SOOKRAM
Secretary to Cabinet