

LEGAL NOTICE NO. 189

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, 2001

1. This Order may be cited as the Provisional Collection of Taxes Order, 2001. Citation

2. The Registration of Clubs Act is amended by repealing the Schedule and replacing it as follows: Chap. 21:01 amended

“SCHEDULE

(Section 23)

TAXES PAYABLE ON GAMBLING TABLES AND OTHER DEVICES

- 1. For every regular Poker Table \$4,000.00 per annum
- 2. For every Caribbean Stud Poker Table \$30,000.00 per annum
- 3. For every Black Jack Table \$20,000.00 per annum
- 4. For every Baccarat Table \$16,000.00 per annum
- 5. For every Dice Table \$10,000.00 per annum
- 6. For every Roulette Table \$20,000.00 per annum
- 7. For every Rum 32 Table \$30,000.00 per annum
- 8. For every Sip San Table \$30,000.00 per annum
- 9. For every other table or device not mentioned above ... \$ 1,000.00 per annum”.

3. The Motor Vehicles and Road Traffic Act is amended by repealing section 61A and replacing it as follows: Chap. 48:50 amended

“Fees in respect of expired driving permit

61A. (1) Subject to subsection (3), an applicant for the issue of a new driving permit who is the holder of a permit which expired, shall pay to the Licensing Authority prior to the issue of the new permit—

(a) the sum of two hundred dollars, where the period from the date of expiration to the date of application is six months or less;

(b) the sum of five hundred dollars, where the period from the date of expiration to the date of application is more than six months but does not exceed three years;

(c) one thousand dollars, where the period from the date of expiration to the date of application is more than three years but does not exceed five years.

(2) An applicant who was absent from Trinidad and Tobago during the period specified in subsection (1)(b) or (c), shall pay to the Licensing Authority the sum of two hundred dollars.

(3) An applicant for the issue of a new driving permit who is the holder of a permit which expired for a period which exceeds five years, shall, whether such period is spent in or out of Trinidad and Tobago, be required to produce a certificate of having passed a driving test in accordance with section 47 and shall pay to the Licensing Authority the sum of two hundred dollars prior to the issue of the new permit.”.

Chap. 76:01
amended

4. The Stamp Duty Act is amended—

(a) by deleting section 60; and

(b) in the First Schedule—

(i) in the item described as “Bond, Covenant, or Instrument of any kind whatsoever, whether by way of principal or collateral security for the payment of money,”, by deleting the words commencing with the words “Where the payment is to continue for a term of life or any other indefinite period” and ending with the words “0.25”;

(ii) in the item described as “Conveyance or transfer of any stock or funded debt or shares of any company or corporation”—

(A) by deleting the words “On sale—” and substituting the words “On sale of any stock or funded debt—”; and

(B) by inserting after paragraph (1), the following paragraph:

“(1A) On sale of shares . . . five per cent of the market value of the transaction.”; and

(iii) in the item described as “Policy of Insurance—”

(A) by deleting all the words commencing with the words “Upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives:” and ending with the words “\$5,000 of the amount insured . . . 5.00”; and

(B) by inserting below the words “Against loss or damage by fire . . . 0.25”, the following words:

“EXEMPTION

Policy of Insurance upon any life or lives or upon any event or contingency relating to or depending upon any life or lives.”.

5. The Miscellaneous Taxes Act is amended in—

Chap. 77:01
amended

(a) section 54(1), in the definition of “taxable insurance contract”—

(i) in paragraph (g), by deleting the fullstop after the word “insurance” and substituting the words “; and”; and

(ii) by inserting after paragraph (g), the following paragraph:

“(h) a contract under which the beneficiary is a resident of Trinidad and Tobago who has attained the age of sixty years.”; and

(b) the Sixth Schedule, by deleting Part II and replacing it as follows:

“PART II

2402.20	Cigarettes	\$2.88 per packet of 20 and so in proportion when not so packed
Ex. 2402.10	Cigars	\$19.83 per kilogram
Ex. 2403.10	Smoking tobacco	\$37.64 per kilogram”.

Chap. 78:01
amended

6. The Customs Act is amended in the First Schedule by deleting the rates of duty set out in the Third Column therein, in relation to the Tariff Heading Numbers and corresponding goods listed in the First and Second Columns respectively and substituting the following rates of duty:

<i>First Column Tariff Heading Number</i>	<i>Second Column Tariff Description</i>	<i>Third Column Rates of Duty</i>
2203.001	Beer	\$6.18 per litre
2203.002	Stout	\$6.50 per litre
2203.009	Other	\$6.50 per litre
2204.10	Sparkling Wine	\$52.00 per litre
2204.21	Other wine in containers holding 2 litres or less	\$32.50 per litre
2205.10	Vermouth and other wine in containers holding 2 litres or less	\$39.00 per litre
2205.90	Other	\$39.00 per litre
2206.001	Shandy	\$26.00 per litre
2206.009	Other	\$26.00 per litre
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	\$18.59 per litre
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	\$1.72 per litre
2208.201	Brandy in bottles of a strength not exceeding 46% vol.	\$45.50 per litre
2208.209	Other	\$45.50 per litre
2208.301	Whiskies in bottles of a strength not exceeding 46% vol.	\$45.50 per litre
2208.309	Other	\$45.50 per litre
2208.401	Rum and tafia in bottles of a strength not exceeding 46% vol.	\$45.50 per litre

<i>First Column Tariff Heading Number</i>	<i>Second Column Tariff Description</i>	<i>Third Column Rates of Duty</i>
2208.409	Other	\$45.50 per litre
2208.501	Gin and Geneva in bottles of a strength not exceeding 46% vol.	\$45.50 per litre
2208.509	Other	\$45.50 per litre
2208.60	Vodka	\$52.00 per litre
2208.70	Liqueurs and Cordials	\$52.00 per litre
2208.901	Aromatic bitters used as a flavouring agent for foods and beverages	\$1.43 per litre
2208.902	Other aromatic bitters	\$18.59 per litre
2208.909	Other	\$18.59 per litre

7. The Customs (Import Duty) (Caribbean Common Market) Order L.N. No. 50 of 1980 is amended in the Schedule by deleting the common market rates of duty set out in the Third Column therein, in relation to the Tariff Heading Numbers and corresponding goods listed in the First and Second Columns respectively and substituting the following rates of duty: ^{amended}

<i>First Column Tariff Heading Number</i>	<i>Second Column Tariff Heading Description</i>	<i>Third Column Common Market Rates of Duty</i>
2202.902	Malta Beverage	\$0.20 per litre at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity
2203.001	Beer	\$3.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2203.002	Stout	\$3.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity

<i>First Column Tariff Heading Number</i>	<i>Second Column Tariff Heading Description</i>	<i>Third Column Common Market Rates of Duty</i>
2203.009	Porter and ale	\$3.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity
2208.40	Rum	\$49.94 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.70	Rumpunch	\$49.94 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.50	Gin	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.30	Whisky and blended Whisky	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.60	Vodka	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.70	Cordials and liqueurs	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

<i>First Column Tariff Heading Number</i>	<i>Second Column Tariff Heading Description</i>	<i>Third Column Common Market Rates of Duty</i>
2208.909	Other potable spirits	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.20	Brandy and blended brandy	\$105.92 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2204.10	Sparkling wines (including Champagne)	\$22.17 per litre
2204.21	Other wines (of the juice of grapes)	\$10.35 per litre
2402.20	Cigarettes	\$2.88 per pack of 20 and so in proportion when not so packed
2403.10	Smoking tobacco	\$37.64 per kilogram
2402.10	Cigars	\$19.83 per kilogram

8. The provisions of this Order come into effect on the 14th day of September, 2001, except those at paragraph 2, which come into effect on the 15th day of October, 2001. ^{Commence-}ment

Dated this 14th day of September, 2001.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet