
Fourth Session Second Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 7 of 1985

[L.S.]

AN ACT to provide for the imposition of various fees, and to amend the Gambling and Betting Act, the Income Tax Ordinance, the Customs Ordinance and the Purchase, Sweepstake and Departure Taxes Act.

[Assented to 19th March, 1985]

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

1. This Act may be cited as the Finance (No. 2) 1984 Act, Short title 1985.

PART I

VIDEO ENTERTAINMENT—LICENCES AND FEES

Chap. 20:10
amended

2. The Cinematograph Act is amended—

(a) by adding immediately after section 3, the following new section—

“Video
proprietors
and video
and
electronic
games
operators
to be
licensed
and to
operate in
licensed
premises

3A. (1) No person may carry on the business of a video proprietor elsewhere than in premises in respect of which he holds a licence to carry on such business, in accordance with the provisions of this Act.

(2) No person may carry on the business of a video and electronic games operator elsewhere than in the premises in respect of which he holds a licence to carry on such business in accordance with the provisions of this Act.

(3) Where a person carries on both the business of a video proprietor and that of a video and electronic games operator, he is required to obtain licences in respect of each business.”;

(b) by adding immediately after section 4, the following new section—

“Board of
Inland
Revenue
to grant
licences
to video
proprietor
or video and
electronic
games
operator

4A. Subject to the provisions of this Act, the Board of Inland Revenue may grant licences to such persons as it may think fit to carry on the business of—

(a) a video proprietor; or

(b) a video and electronic games operator,

in premises specified in the licence and on such conditions, and under

such restrictions as may be laid down in the licence or in any regulations made under this Act.”;

- (c) by adding immediately after section 5, the following new section—

“Application for video proprietor licence or video and electronic games operator licence

5A. (1) An application to the Board of Inland Revenue for a video proprietor licence or a video and electronic games operator licence shall be made on forms available from the Board of Inland Revenue.

(2) Every such application shall state the applicant’s name, occupation and residence, the situation of the premises to be licensed, and any other relevant facts in support of the application.

(3) An application shall be accompanied by the prescribed fee.”;

- (d) by adding immediately after section 7, the following new sections—

“Board of Inland Revenue to grant video proprietor licence or video and electronic games operator licence

7A. The Board of Inland Revenue shall, in the case of an application for a video proprietor licence, or a video and electronic games operator licence grant the licence, if and only if it is satisfied that the applicant—

- (a) has obtained permission under the Town and Country Planning Act, from the local health authority and from the Fire Service for the premises to be used for the purposes contemplated in the licence;
- (b) is not in arrears of any taxes, interest or penalty payable to the Board of Inland Revenue;
- (c) has submitted a return, where applicable, in accordance with subsection (3) of

Chap. 77:03 section 6A of the Cinematograph and Video Entertainment Tax Act;

(d) has not been convicted of an offence under this Act or under the Cinematograph and Video Entertainment Tax Act;

(e) does not intend to manage or carry on the business for the benefit of a person who is not qualified under this Act to hold a licence.

Board of
Inland
Revenue
to inspect
premises

7B. The Board of Inland Revenue may, where it is satisfied that an applicant for a video proprietor licence or a video and electronic games operator licence is a fit and proper person to hold such a licence in accordance with the conditions laid down in section 7A, inspect the premises which are to be licensed for the purpose.

Video
proprietor
or video
and
electronic
games
operator
to display
licence

7C. (1) Every video proprietor or video and electronic games operator shall display in a conspicuous place in the licensed premises, his licence issued by the Board of Inland Revenue in respect of those premises.

(2) Every video proprietor or video and electronic games operator shall produce his licence when so requested by the Board of Inland Revenue.

(3) Any person who fails to produce a licence in accordance with subsection (2) is guilty of an offence and liable on summary conviction to a fine of five thousand dollars.

Permission
to operate
in new
premises

7D. Every holder of a video proprietor licence or a video and electronic games operator licence who wishes to operate any new premises, shall first obtain a licence from the Board of Inland Revenue in respect of those premises.

Transfer on
death of
holder of
video
proprietor
licence or
video and
electronic
games
operator
licence

7E. (1) On the death of the holder of a video proprietor licence or a video and electronic games operator licence, the licence may be transferred by endorsement by the Board of Inland Revenue to the holder's personal representative, or to the person beneficially entitled to the business or to the Administrator General or Public Trustee or to the appointee of the Administrator General or Public Trustee.

(2) No video proprietor licence or video and electronic games operator licence shall be transferred under this section except upon payment of the fee of one thousand dollars.

(3) No penalty under this Act shall be incurred, by the executors or administrators or the spouse or child of any deceased holder of a video proprietor licence or a video and electronic games operator licence, who dies before the expiration of the licence, in respect of the conduct of the business of a video proprietor or a video and electronic games operator, where such conduct of the business is made on the premises specified in such licence and takes place for not longer than twenty-eight days after the death of the said holder. So however, that the Board of Inland Revenue

may on reasonable cause being shown extend by notice in writing the period of twenty-eight days.”;

- (e) by adding immediately after section 9 the following new section—

“Board of
Inland
Revenue
empowered
to revoke
video
proprietor
or video
and
electronic
games
operator
licence

9A. The Board of Inland Revenue may revoke the licence of a video proprietor or a video and electronic games operator whose payment of any duty, tax, interest, fee or penalty, imposed under any written law administered by the Board is in arrears for one month.”;

- (f) by adding immediately after section 21 the following new section—

“Offences
by video
proprietor
or video
and
electronic
games
operator

21A. (1) A video proprietor or a video and electronic games operator who carries on his business without a licence, issued in accordance with this Act, is guilty of an offence, and liable on summary conviction to a fine of ten thousand dollars or to imprisonment for six months.

(2) A video proprietor or video and electronic games operator or any agent of such proprietor or operator who knowingly or recklessly makes a false statement in an application required to be made under this Act is guilty of an offence.

(3) A video proprietor or video and electronic games operator who is guilty of an offence under this Act, is, unless some other penalty is specially provided for the offence, liable on summary conviction to a fine of five thousand dollars, or to imprisonment for six months.”;

- (g) by adding immediately after section 24 the following new section—

“Application
of sections
8 and 22
of Act

25. (1) The provisions of section 8 as they apply to exempt any person

from the provisions of this Act who holds an exhibition of cinematograph films for charitable, educational or other special purposes, apply also to exempt any person from compliance with this Act who holds any exhibition of pictures or other optical effects by means of video cassettes, tapes, discs or other similar material for such similar purposes.

(2) The provisions of section 22 as they apply to entry upon any place where cinematograph entertainment is being held or about to be held, apply also to licensed premises where a video proprietor or a video and electronic games operator conducts his business.”.

3. The Cinematograph Regulations are amended by adding in Part IV immediately after regulation 47 the following new regulation—

“Licences
for video
proprietors,
video and
electronic
games
operators

48. (1) There shall be payable to the Board of Inland Revenue annually in advance by a video proprietor or a video and electronic games operator, in respect of a licence, a fee of seven thousand, five hundred dollars prior to the issue of that licence.

(2) Where a licence is granted to a video proprietor or a video and electronic games operator for the first time, and the Board of Inland Revenue is satisfied that the business in respect of that licence commenced on or after 1st July in the year of issue, the fee payable in respect of that first licence shall be half the annual fee.

(3) A video proprietor or a video and electronic games operator shall not later than two months after

Cinematograph
Regulations
amended

the commencement of the Finance (No. 2) Act, 1984 apply to the Board of Inland Revenue for a licence required under this Act.

(4) A video proprietor or a video and electronic games operator who fails to apply for a licence within the prescribed period shall thereafter not be allowed to operate but shall, on subsequent payment of the licence fees prescribed by this regulation be entitled to operate the business.

(5) A video proprietor or a video and electronic games operator who applies for a licence under this regulation shall submit the application in duplicate.

(6) The Board of Inland Revenue shall stamp the application forms, retain the original and return the duplicate to the applicant.

(7) Subject to subregulation (2), the duration of a video proprietor licence or a video and electronic games operator licence shall be from the 1st January in any year until the 31st December in that year unless previously revoked.

(8) A person who holds a licence shall apply for a licence for the next subsequent year not later than the 30th November immediately preceding.

(9) Notwithstanding subregulation (9) a subsisting licence shall continue in force until the Board of Inland Revenue determines the application for a renewal made in accordance with subregulation (10).

(10) Subject to subregulation (2) every licence issued in respect of

the year ending 31st December, 1985, shall take effect from 1st January, 1985.

(11) A video proprietor licence shall be in the form set out as Form A in the Schedule and a video and electronic games operator licence shall be in the form set out as Form B in the Schedule, and shall state the date of its commencement and termination.

SCHEDULE

CINEMATOGRAPH AND VIDEO ENTERTAINMENT REGULATIONS (Regulation 48)

FORM A

VIDEO PROPRIETOR LICENCE

(AB).....of..... is hereby licensed under section 3A(1) of the Cinematograph and Video Entertainment Act, Chap. 20:10 (hereinafter referred to as "the Act") to carry on the business of a video proprietor at the premises situated at which are hereby licensed for the purpose.

This licence is issued subject to the conditions and restrictions laid down in the Act and Regulations made thereunder.

This licence is in force from the.....day of..... 19.....and shall subject to regulation 48(9), expire on the.....day of19.....

Dated this.....day of.....,19

Chairman, Board of Inland Revenue

CINEMATOGRAPH AND VIDEO ENTERTAINMENT REGULATIONS
(Regulation 48)

FORM B

VIDEO AND ELECTRONIC GAMES OPERATOR LICENCE

(AB).....of.....
is hereby licensed under section 3A(2) of the Cinematograph and Video
Entertainment Act, Chap. 20:10 (hereinafter referred to as "the Act") to
carry on the business of a video and electronic games operator at the
premises situated at.....

.....
which are hereby licensed for the purpose.

This licence is issued subject to the conditions and restrictions laid
down in the Act and Regulations made thereunder.

This licence is in force from the.....day of.....
19.....and shall subject to regulation 48(9), expire on the.....day of
....., 19.....

Dated this.....day of....., 19.....

*Chairman,
Board of Inland Revenue."*

PART II

PINBALL MACHINE LICENCE

First Schedule
of Chap. 11:19
amended

4. The First Schedule of the Gambling and Betting Act
is amended in paragraph 17(2)(d) by substituting for the
words "one thousand dollars" occurring in lines one and
two the words "two thousand dollars."

PART III

LIMITATION ON TAX FREE PASSAGE GRANTS

Section 5
of Ch. 33 No. 1
amended

5. (1) The Income Tax Ordinance is amended in section
5(1)(e) by inserting immediately after the words "where
such passage is actually utilised"; appearing at the end
thereof the words "so however that the relief claimed in
respect of the payment of the passage does not exceed six
thousand dollars."

(2) This section is deemed to have come into opera-
tion on the 1st day of January 1984.

PART IV

BUILDING MATERIALS

6. The Customs Ordinance is amended in the Second Schedule by inserting between Item 3 and Item 5 the following—

Second Schedule
to Ch. 32 No. 2
amended

"Building
materials

4. The following goods which the Comptroller is satisfied are imported for use in building construction and which are of a type not locally manufactured and for which there is no locally manufactured substitute—

- (a) *Masonry Materials:*
 - Terrazo Chips and Strips;
- (b) *Reinforcing Steel:*
 - Binding Wire—16G Black Annealed;
- (c) *Roofing Materials:*
 - (i) Performed Aluminium roof sheets with baked enamel finish *BSWG 20 to 22 gauge mm thickness 0.914–0.711;
 - (ii) Roof rolls and sheets of all materials (excluding asbestos);
- (d) *Metals:*
 - Sheet Piling;
- (e) *Hardware:*
 - (i) Hinges;
 - (ii) Door Locks;
 - (iii) Tower and barrel bolts;
 - (iv) Other fittings for doors and windows;
- (f) *Plumbing:*
 - (i) Galvanized iron (brass, chrome plated or otherwise) and steel pipes and fittings (up to 6.354 cm diameter);
 - (ii) Sanitary fixtures and fittings (other than those made of

*BSWG—British Standard Wire Gauge;

plastic such as baths, sinks, shower-trays, toilet roll holders and soap dishes);

(iii) Hot water storage heaters;

(g) *Electrical:*

(i) All electrical conduits including fittings and terminal boxes;

(ii) Switches, relays, fuses, plugs, sockets and lampholders;

(iii) Insulated bars and strips;

(iv) Electrical clamps or chips used to affix surface electrical cable or wire;

(h) *Finishes:*

(i) Ceiling tiles, including suspending ceiling and suspension system fittings;

(ii) Plastic laminates;

(iii) Plywood, block board, lamin-board, batten board and similar laminated wood products (including veneered panels and sheets) inlaid wood and wood marquetry;

(iv) Cellular wood panels, whether or not faced with base metals;

(v) "Improved" wood, in sheets, blocks or the like;

(vi) Reconstituted wood, being wood shavings, wood chips, sawdust wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like;

(vii) Gypsum Board;

(viii) Polyvinyl sidings and soffits;

(i) Glass:

Falling within
Tariff
Headings
Nos. 70.05,
70.06 and
70.07."

- (i) Sheet Glass;
- (ii) Float or polished plate glass;
- (iii) Anti-sun glass.

7. The First Schedule to the Purchase, Sweepstake and Departure Taxes Act is amended—

First
Schedule of
Chap. 77:01
amended

- (a) by adding at the end of Part I the following note—

“NOTE TO PART I OF THE FIRST SCHEDULE

Goods of a description shown against items 1-25.23 to 1-32.09 are chargeable to purchase tax only where such goods are to be used in building construction.”;

- (b) by adding immediately after paragraph 5 of the Note to Part II of the First Schedule, the following new paragraph—

“6. Goods of a description shown against items 11-25.23 to 11-32.09 are chargeable to purchase tax only when such goods are imported for use in building construction.”.

Passed in the House of Representatives this 7th day of February, 1985.

J. E. CARTER
Clerk of the House

Passed in the Senate this 13th day of February, 1985.

R. L. GRIFFITH
Clerk of the Senate