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Fifth Session Second Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 1 of 1986**

[L.S.]

AN ACT to provide for the imposition of a motor vehicle rental tax, an overseas travel tour tax and for the variation of pool betting duty, customs duty and purchase tax and to amend the law relating to stamp duty, exchange control and immigration and income tax.

*[Assented to 22nd January, 1986]*

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

1. This Act may be cited as the Finance Act, 1986. Short title

## PART I

## GAMBLING AND BETTING

Section 34 of  
Chap. 11:19  
amended

2. Section 34 of the Gambling and Betting Act is amended by inserting immediately after subsection (1) the following new subsection—

“(1A) Notwithstanding subsection (1) the pool betting duty in respect of bets placed with the Turf Clubs shall be as follows—

- (a) race meetings held in Tobago—  
2.5 per cent;
- (b) race meetings held in Trinidad—  
10 per cent.”.

## PART II

## IMMIGRATION

Chap. 18:01  
Regulations  
amended

3. With effect from the 1st January, 1986 the Immigration Regulations are amended by deleting Item 1 of the Fourth Schedule.

## PART III

## MOTOR VEHICLES AND ROAD TRAFFIC

Chap. 48:50  
amended

4. The Motor Vehicles and Road Traffic Act is amended by inserting immediately after section 40 the following new section—

“Motor  
vehicle  
rental  
tax

40A. (1) Subject to subsection (2) a tax to be called motor vehicle rental tax shall be charged and levied on a person paying a rental fee on renting a motor vehicle.

(2) Motor vehicle rental tax shall not apply to visitors to Trinidad and Tobago.

(3) Motor vehicle rental tax shall be ten per cent of the rental fee and shall be paid to the owner of the rented vehicle at the same time as the rental fee.

(4) The owner of every vehicle rented or kept for rental shall register with the Board of Inland Revenue and shall make quarterly remittances of the tax referred to in subsection (3) to the

Board of Inland Revenue and shall for this purpose keep such records as the Board of Inland Revenue requires.

(5) For the purposes of this section "rental fee" means any moneys paid to the owner of the said motor vehicle for the right to use it.

(6) Any person aggrieved by any decision of the Board of Inland Revenue with respect to the motor vehicle rental tax may appeal to the Tax Appeal Board.

(7) Tax chargeable by virtue of this section may be recovered as a debt due to the State from the person accountable therefor.

(8) The Board of Inland Revenue may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving and accounting for the motor vehicle rental tax in like and as full and ample a manner as the Board is authorised to do, with relation to any other tax under the care and management of the Board.

(9) Any person who, with intent to deceive and for the purposes of this section produces, promises, sends or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular, is guilty of an offence.

(10) Any person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of tax chargeable under this section is guilty of an offence.

(11) A prosecution for an offence under this section may be commenced at any time within three years next after the date of the offence committed, notwithstanding anything in any other written law.

(12) Any person guilty of an offence under this section is liable on summary conviction to a fine of three thousand dollars and to imprisonment for two years.”.

## PART IV

### INCOME TAX

Chap. 75:01  
amended

#### 5. The Income Tax Act is amended—

(a) in section 8(1) by repealing and replacing paragraph (j) as follows:

“(j) interest accrued on sums—

(i) in savings and deposits accounts held with any bank licensed under the Banking Act or with the Trinidad and Tobago Post Office Savings Bank, any building society, any financial institution licensed under the Financial Institutions (Non-Banking) Act, or the Agricultural Development Bank of Trinidad and Tobago; or

(ii) deposited with a credit union registered under the Co-operative Societies Act,

but such exemption shall be limited to apply only to five thousand dollars of interest so accrued on all such sums during the year of income;”;

(b) in section 11(1) by repealing and replacing paragraph (k) as follows:

“(k) where that person is engaged in any trade a deduction to be known as an employment allowance of such amount and subject to such conditions as are specified in the Second Schedule;”;

(c) by inserting immediately after section 37 the following new section—

“Deductions  
in respect of  
purchase of  
units in  
Unit Trust

37A. An individual to whom section 17 applies shall be allowed a deduction in respect of the net increase of units for a year of income purchased after 1st January, 1986, in the Unit Trust established under the Unit Trust Corporation of Trinidad and Tobago Act to the value of two thousand five hundred dollars.”;

(d) in section 86(8)—

(i) by substituting for the word “twelve” occurring in line one, the word “twenty-four”;

(ii) by renumbering subsections (9) and (10) as subsections (10) and (11) and inserting immediately after subsection (8) the following new subsection—

“ (9) Where, upon the expiration of twelve months after the service of the notice of objection the Board fails to determine the objection, the person who has disputed his assessment may, notwithstanding section 7(2) of the Tax Appeal Board Act appeal to the Appeal Board within twelve months of such expiration.”;

(e) by repealing and replacing the Second Schedule as follows—

## “SECOND SCHEDULE

### EMPLOYMENT ALLOWANCE RULES

Grant of  
employment  
allowance

1. Where a person is engaged in any trade an employment allowance shall be granted to that person in accordance with rule 2 in respect of every additional worker whom he employs on or after 1st January, 1986, at a salary not exceeding four thousand dollars per month.

Amount of  
employment  
allowance

2. (1) An employment allowance of one hundred and fifty per cent of the wages actually paid to each additional worker shall be granted to the person engaged in trade and such allowance shall be granted in respect of each additional worker, for the duration of his unbroken employment not exceeding twelve consecutive months.

(2) In this rule "wages" means salary or wages paid to an employee and includes a bonus but does not include payments made for overtime work.

Number of  
workers to  
determine  
whether a  
person  
qualifies for  
an allowance

3. For the purpose of determining whether a person qualifies for the grant of an employment allowance, regard shall be had to the number of workers employed in that trade either—

(a) on 1st January, or

(b) on the date of the commencement of such trade,

in the year immediately preceding the year of income in respect of which the allowance is claimed.

Workers  
deemed to be  
additional  
workers on  
commence-  
ment of  
new trade

4. Where on or after 1st January, 1986, a person engages for the first time in a trade, the total number of workers employed at the date of the commencement of such trade shall be deemed to be additional workers for the purpose of rule 2.

Employees  
of existing  
trades not to  
be treated  
as additional  
workers on  
merger, amal-  
gamation or  
takeover of  
such trade

5. Notwithstanding rules 3 and 4 where after 1st January, 1986, there is a merger or amalgamation of two or more trades or the takeover of one trade by another, a person who was an employee of any of those trades before such merger, amalgamation or takeover shall not be treated as an additional worker for the purposes of rule 2.

Claims for  
allowance  
to be made  
in prescribed  
form

6. Every person claiming an employment allowance in any year of income shall make an application to the Board in such form as may be approved by the Board.

Inter-  
pretation

7. In these Rules—

"additional worker" means, subject to rules 3, 4 and 5, any worker employed in a year of income in excess of the number of workers employed in the preceding year;

"family worker" means a person who is, in relation to an employer, the parent, uncle, aunt, brother, sister or child (including an illegitimate child) of that employer;

“worker” means a person who has entered into or works under a contract of employment with an employer including a contract of apprenticeship or indenture, but does not include a family worker.”

## PART V

### STAMP DUTY

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

Chap. 76:01  
amended

(a) by inserting immediately after section 47 the following new section—

“Conveyance  
or transfer  
in contem-  
plation of  
sale to  
attract  
*ad valorem*  
stamp duty

47A. (1) Subject to the provisions of this section, any instrument whereby property is conveyed or transferred to any person in contemplation of a sale of that property shall be treated for the purposes of this Act, as a conveyance or transfer on sale of that property for a consideration equal to the value of the property, and the instrument shall be charged with duty accordingly.

(2) Where on a claim made to the Board not later than two years after the making or execution of an instrument chargeable with duty in accordance with subsection (1), it is shown to the satisfaction of the Board—

(a) that the sale in contemplation of which the instrument was made or executed has not taken place and the property either—

(i) has been re-conveyed or re-transferred to the person from whom it was conveyed or transferred, or

(ii) has been conveyed or transferred to some other person in whom

the rights of the person referred to in subparagraph (i) have been vested upon death or bankruptcy, or

- (b) that the sale has taken place for a lesser consideration than that on which duty was paid on the instruments,

the Board shall in a case contemplated by paragraph (a) refund the duty paid and subject to subsection (3) in a case contemplated by paragraph (b) refund that portion of the duty as exceeds the duty which would have been payable if the instrument had been stamped in respect of the consideration for the sale.

(3) In a case falling within subsection (2)(b) the duty shall not be refundable if it appears to the Board that the circumstances are such that a conveyance or transfer on the sale in question would have been chargeable with duty under section 48.

(4) No instrument chargeable with duty in accordance with subsection (1) shall be deemed to be duly stamped unless the Board has been requested to express its opinion thereon under section 21 and has expressed its opinion thereon in accordance with that section.

(5) The foregoing provisions of this section shall apply whether or not an instrument conveys or transfers other property in addition to the property in contemplation of the sale of which it is made or executed but those provisions shall not affect the stamp duty chargeable on the instrument in respect of that other property.

(6) For the purposes of section 48 and of subsection (1), the value of property conveyed or transferred by an instrument chargeable with duty in accordance with either of these provisions shall be determined without regard to—

- (a) any power (whether or not contained in the instrument) on the exercise of which the property or any part of or any interest in the property may be re-vested in the person from whom it was conveyed or transferred or on his behalf; or
- (b) any annuity reserved out of the property or any part of it or any life or other interest so reserved, being an interest which is subject to forfeiture,

but where on a claim made to the Board not later than two years after the making or execution of the instrument, it is shown to the satisfaction of the Board that any such power as is mentioned in paragraph (a) of this subsection has been exercised in relation to the property and the property or any property representing it has been re-conveyed or re-transferred in the whole or in part in consequence of that exercise, the Board shall refund the stamp duty paid by virtue of this subsection, in a case where the whole of such property has been so re-conveyed or re-transferred, so far as it exceeds the stamp duty payable apart from this subsection, and in any other case, so far as it exceeds the stamp duty which would have been payable if the instrument had operated to convey or transfer only such property as is not so re-conveyed or re-transferred.”;

(b) in the First Schedule—

(i) by inserting immediately after paragraph (h) under the heading “Exemptions”, the following new paragraphs—

“(i) raw materials, intermediate goods and packaging materials, and other inputs to be used in local manufacturing industries;

(j) pre-recorded cinematograph films for public exhibition;”;

(ii) by renumbering paragraph (i) as paragraph (k).

## PART VI

### PURCHASE, SWEEPSTAKE, DEPARTURE AND AIRLINE TICKET TAXES

7. The Purchase, Sweepstake, Departure and Airline Ticket Taxes Act is amended—

(a) by inserting immediately after section 27A the following new section—

“Overseas  
travel tour  
tax

27B. (1) There shall be charged on the price of an overseas travel tour to a destination outside Trinidad and Tobago a tax of ten per cent of that price where the price is paid in Trinidad and Tobago.

(2) For the purposes of this section the price of an overseas travel tour includes the price of transportation from Trinidad and Tobago to an overseas country as well as the price of any facility provided for the traveller in the country such as, but not limited to—

- (a) hotel or other accommodation;
- (b) travel;
- (c) meals; or
- (d) entertainment.

(3) Every person who organises or operates an overseas travel tour shall collect the tax referred to in subsection (1) and make quarterly remittances of the same to the Board of Inland Revenue and in respect of any tax so collected shall keep such records as the Board requires.”;

(b) in Part I of the First Schedule—

- (i) by substituting for the figure “15” wherever it appears in the Second Column, the figure “10”;
- (ii) by substituting for the figure “45” wherever it appears in the Second Column, the figure “50”;
- (iii) by substituting for the figure “23” wherever it occurs in the Second Column, the figure “30”;
- (iv) by inserting in appropriate sequence the following new items—

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	10
I-44.24	Household utensils of wood ... ..	10
I-44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood	10
I-50.09	Woven Fabrics of silk, of noil or other waste silk ...	10
I-51.04	Woven fabrics, of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	10
I-52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10
I-53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	10
I-53.12	Woven fabrics of horsehair or of other coarse animal hair	10

Item	Chargeable Goods	Rate of Purchase Tax per cent
II-75.06	Other articles of nickel ... ..	10
II-76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm	10
II-76.15.1	Domestic articles and parts thereof of aluminum ...	10
II-84.25.11	Lawn mowers, complete ... ..	10
II-84.25.12	Parts for lawn mowers ... ..	10
II-85.04	Electric accumulators ... ..	10
II-85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps	10
II-96.01.93	Toilet brushes including tooth brushes ... ..	10
II-98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05	10.”;

- (v) in item II-24-02 “Cigarettes” by substituting for the words “38 cents” occurring in the Second Column the words “75 cents”;
- (vi) in item II-24-02 “Cigars, cheroots and snuff” by substituting for the words “90 cents” occurring in the Second Column, the words “one dollar”;
- (vii) in item II-24-03 “T o b a c c o (smoking and chewing)” by substituting for the words “90 cents” occurring in the Second Column the words “one dollar”;
- (viii) by deleting item II-01.011 “Live Horses”;
- (ix) in item II-39.01-39.07 by adding immediately after the word “materials” occurring in the First Column the words “except packaging materials for use in local manufacturing industries”;

(x) in item II-48.16 by deleting the following from the First Column—

“Boxes, bags, other packing containers of paper and paper boards.”

## PART VII

### CUSTOMS

8. With effect from 1st January, 1986, the Customs Act is amended—

Chap. 78:01  
amended  
Act No. 4 of  
1979 amended

(a) in the First Schedule by substituting for items referred to in column 1, the items as set out in column 2—

COLUMN 1		COLUMN 2			Units for Statistical Classification
Tariff Heading Number	Description of Goods	Rate of Duty			
02.01.29	Of Bovine animals ...	Free	...	kg	
	Of sheep ...	Free	...	kg	
	Of goats ...	Free	...	kg	
	Other ...	Free	...	kg	
03.01	Fish, fresh (live or dead) chilled or frozen				
03.01.1	Fish, fresh or chilled:				
03.01.11	Aquarium fish ...		...	No. and kg	
03.01.12	Salmon, trout, halibut, sole and plaice ...	30%	...	kg	
03.01.13	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout ...	30%	...	kg	
03.01.19	Other ...	30%	...	kg	
03.01.2	Fish, frozen:				
03.01.21	Salmon, trout, halibut, sole and plaice ...	30%	...	kg	
03.01.22	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout ...	30%	...	kg	
03.01.29	Other ...	30%	...	kg	
03.01.3	Fish fillets, fresh or chilled ...	30%	...	kg	
03.01.4	Fish fillets, frozen ...	30%	...	kg	
04.06	Natural honey ...	40%	...	litre and kg	
07.01.2	Tomatoes ...	30%	...	kg	
07.01.39	Eschallot ...	30%	...	kg	
	Other ...	\$1.10 per 100 kg	...	kg	
07.01.4	Peas and Beans:				
07.01.41	String beans ...	30%	...	kg	
07.01.42	Pigeon peas ...	30%	...	kg	
07.01.43	Black eye peas ...	30%	...	kg	
07.01.49	Other ...	30%	...	kg	

COLUMN 1	COLUMN 2				
Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification		
07.01.5	Carrots	30%	kg	...	...
07.01.7	Sweet peppers	30%	kg	...	...
07.01.8	Cabbage	30%	kg	...	...
07.01.9	Other:				
07.01.91	Okra	30%	kg	...	...
07.01.92	Cucumbers	30%	kg	...	...
07.01.93	Pumpkins	30%	kg	...	...
07.01.94	Boulangers (aubergines)	30%	kg	...	...
07.01.95	Zucchini	30%	kg	...	...
07.01.96	Lettuce	30%	kg	...	...
07.01.99	Other	\$1.10 per 100 kg	kg	...	...
07.02.11	Carrots	35%	kg	...	...
07.02.12	String beans	30%	kg	...	...
07.02.13	Pigeon peas	30%	kg	...	...
07.02.14	Black eye peas	30%	kg	...	...
07.02.15	Other peas	30%	kg	...	...
07.02.91	Carrots	35%	kg	...	...
07.02.92	String beans	30%	kg	...	...
07.02.93	Pigeon peas	30%	kg	...	...

COLUMN 1	COLUMN 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
07.02.94	...	Black eye peas	...	30%	kg
07.02.95	...	Other peas	...	30%	kg
07.05.2	...	Other beans	...	30%	kg
07.05.3	...	Pigeon peas	...	30%	kg
07.05.4	...	Split peas	...	30%	kg
07.05.6	...	Other peas	...	30%	kg
07.06.4	...	Sweet potatoes	...	35%	kg
08.03	...	Figs, fresh or dried:	...	...	kg
08.03.1	...	Fresh	...	40%	kg
08.03.2	...	Dried	...	40%	kg
08.06.1	...	Apples	...	40%	kg
08.06.2	...	Pears and quinces	...	40%	kg
08.07	...	Stone fruit, fresh	...	40%	kg
08.09	...	Other fruit, fresh:	...	...	kg
08.09.2	...	Melon	...	40%	kg
08.09.3	...	Breadfruit	...	40%	kg
08.09.9	...	Other	...	40%	kg

COLUMN 1	COLUMN 2			Units for Statistical Classification
Tariff Heading Number	Description of Goods	Rate of Duty		
08.10	Fruit (whether or not cooked), preserved by freezing, not containing sugar:			
08.10.1	Pineapple	60%	...	kg
08.10.9	Other	45%	...	kg
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:			
08.11.1	Pineapple	60%	...	kg
08.11.9	Other	45%	...	kg
09.04.1	Pepper	40%	...	kg
09.04.2	Pimento	40%	...	kg
09.06	Cinnamon and cinnamon tree flowers	40%	...	kg
09.07	Cloves (whole fruit, cloves and stems)	40%	...	kg
09.08.1	Nutmeg	40%	...	kg
09.08.2	Mace	40%	...	kg
09.10.1	Ginger	40%	...	kg
09.10.2	Turmeric	40%	...	kg

Column 1	Column 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
10.06.3	10.06.3	Semi-milled or wholly milled:	...	...	tonne
	10.06.31	In packages for retail sale	...	15%	...
	10.06.39	Other	...	15%	tonne
12.01.12	12.01.12	Unshelled	...	30%	kg
16.02.19	16.02.14	Luncheon meat	...	30%	kg
	16.02.19	Other	...	15%	kg
16.02.99	16.02.93	Luncheon meat	...	30%	kg
	16.02.99	Other	...	15%	kg
17.04.1	17.04.1	Chewing gum	...	55%	kg
17.04.9	17.04.9	Other	...	55%	kg
18.03	18.03	Cocoa paste (in bulk or in block), whether or not defatted	...	45%	kg
18.04	18.04	Cocoa butter (fat or oil)	...	45%	kg
18.05	18.05	Cocoa powder, unsweetened	...	45%	kg
18.06.1	18.06.1	Chocolate confectionery	...	65%	kg
18.06.2	18.06.2	Cocoa powder, sweetened	...	65%	kg
18.06.9	18.06.9	Other	...	65%	kg

COLUMN 1	COLUMN 2			Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification
19.02.9	19.02.3	Preparations containing cocoa	...	...	45%	kg	
	19.02.9	Other:	...	...	...	kg	
	19.02.91	Tonic and nerve food	...	...	30%	kg	
	19.02.99	Other	...	...	30%	kg	
19.08.1	19.08.1	Biscuits, unsweetened	...	...	45%	kg	
19.08.2	19.08.2	Biscuits, sweetened	...	...	45%	kg	
20.05.9	20.05.2	Pineapple-based	...	...	60%	kg	
	20.05.9	Other	...	...	45%	kg	
20.06.4	20.06.4	Pineapples	...	...	60%	kg	
20.07.2	20.07.2	Pineapple juice	...	...	60%	litre and kg	
20.07.62	20.07.62	Pineapple-based juices	...	...	60%	litre and kg	
21.07.4	21.07.4	Peanut butter	...	...	45%	kg	
22.02.9	22.02.2	Preparations containing cocoa	...	...	45%	litre and kg	
	22.02.9	Other	...	...	30%	litre and kg	
25.01.1	25.01.1	Table salt in retail packages of not more than 2.5 kg	...	...	35%	kg	
25.01.9	25.01.9	Other	...	...	20%	tonne	
25.23.11	25.23.11	Building cement (gray)	...	...	30%	tonne	
25.23.12	25.23.12	Oilwell cement	...	...	30%	tonne	

COLUMN 1	COLUMN 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
25.23.19	Other ...	...	30%	...	tonne
25.23.9	Other ...	...	30%	...	tonne
28.00.11	Sulphuric acid other than for chemical analysis ...	...	45%	...	kg
28.00.14	Aluminium sulphate ...	...	45%	...	kg
28.00.32	Sulphuric acid for chemical analysis ...	...	20%	...	kg
28.00.37	Oleum ...	...	5%	...	kg
29.00.61	Methyl alcohol (methanol) ...	...	20%	...	kg
31.02.2	Ammonium nitrate ...	...	\$14.76 per tonne plus 15%	...	tonne
31.02.3	Urea ...	...	\$14.76 per tonne plus 15%	...	tonne
31.02.5	Other ammonia-based fertilisers	...	15%	...	tonne
31.02.9	Other:	...	Free	...	tonne
31.02.92	Sodium nitrate, chemical	...	Free	...	tonne
31.02.93	Calcium nitrate	...	Free	...	tonne
31.02.94	Calcium cyanamide	...	Free	...	tonne
31.02.99	Other ...	...	Free	...	tonne
31.05.1	Goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg: Ammonia-based fertilisers ... Other ...	...	20% 5%	...	tonne tonne
31.05.11		...		...	
31.05.19		...		...	

COLUMN 1	COLUMN 2			Units for Statistical Classification
Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
32.09.1	Distempers, dry ... ..	30% ... ..	kg	
32.09.2	Dyes or other colouring matter in forms or packings of a kind sold by retail	30% ... ..	kg	
32.09.3	Ships' bottom compositions ... ..	30% ... ..	kg	
32.09.4	Water-thinned paints (emulsion paints or dispersion paints)	60% ... ..	kg	
32.09.5	Enamels ... ..	60% ... ..	kg	
32.09.6	Varnishes and lacquers: ... ..	60% ... ..	kg	
32.09.61	Varnishes ... ..	60% ... ..	kg	
32.09.62	Lacquers ... ..	60% ... ..	kg	
32.09.7	Other paints; solutions as defined in Note 4 to Chapter 32 ... ..	60% ... ..	kg	
32.09.91	Pigments in paint or enamel media ... ..	60% ... ..	kg	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:			
34.01.1	Household soap:			
34.01.11	Powders, flakes or granules ... ..	45% ... ..	kg	
34.01.12	Cakes, tablets or bars ... ..	45% ... ..	kg	
34.01.13	Liquid or semi-solid ... ..	45% ... ..	kg	

COLUMN 1		COLUMN 2			
	Tariff Heading Number	Description of Goods	Rate of Duty	Units for Statistical Classification	
34.01.19	34.01.19	Other ...	45% ...	kg	
34.01.2	34.01.2	Toilet soap:			
34.01.21	34.01.21	Cakes or tablets	45% ...	kg	
34.01.22	34.01.22	Liquid or semi-solid	45% ...	kg	
34.01.29	34.01.29	Other ...	45% ...	kg	
34.01.3	34.01.3	Medicated soap ...	45% ...	kg	
34.01.9	34.01.9	Other ...	45% ...	kg	
38.19.4	38.19.4	Hydraulic fluid	30% ...	kg	
39.07.21	39.07.21	Bags ...	45% ...	kg	
39.07.22	39.07.22	Other ...	45% ...	kg	
40.11.21	40.11.21	For motor cars	45% ...	No. and kg	
40.11.22	40.11.22	For buses and lorries	45% ...	No. and kg	
40.11.31	40.11.31	For motor cars	45% ...	No. and kg	
44.03.1	44.03.1	Pulpwood ...	25% ...	m <sup>3</sup> and tonne	
44.03.2	44.03.2	Sawlogs and veneer logs, coniferous	25% ...	m <sup>3</sup> and tonne	

COLUMN 1	COLUMN 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
44.03.3	44.03.3	Sawlogs and veneer logs, non-coniferous ...	25% ...	m <sup>3</sup> and tonne	
44.03.9	44.03.9	Other ...	25% ...	m <sup>3</sup> and tonne	
44.04.1	44.04.1	Of coniferous species ...	25% ...	m <sup>3</sup> and tonne	
44.04.9	44.04.9	Other ...	25% ...	m <sup>3</sup> and tonne	
44.05.2	44.05.2	Caribbean cedar ( <i>cedrela odorata</i> ) ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne	
44.05.3	44.05.3	Greenheart ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne	
44.05.4	44.05.4	Mahogany ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne	
44.05.5	44.05.5	Mora ...	\$1.27 per m <sup>3</sup> plus 15%	m <sup>3</sup> and tonne	
44.09.1	44.09.1	Pulpwood in chips or particles ...	40% ...	tonne	
44.09.9	44.09.9	Other wood products of Heading 44.09:			
		Wooden Sticks ...	40% ...	tonne	
		Drawn Woods ...	40% ...	tonne	
		Other ...	40% ...	tonne	
44.16	44.16 ...	Cellular wood panels, whether or not faced with base metal ...	60% ...	m <sup>3</sup> and tonne	
44.17	44.17 ...	"Improved" wood, in sheets, blocks or the like ...	40% ...	kg	

COLUMN 1		COLUMN 2			Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
44.18	44.18 ...	Reconstituted wood, being wood shavings, wood chips, saw-dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	35% ...	...	kg
44.19	44.19 ...	Wooden beadings and mouldings, including moulded skirtings and other moulded boards	60% ...	...	kg
44.20	44.20 ...	Wooden picture frames, photograph frames, mirror frames and the like	60% ...	...	kg
44.21	44.21 ...	Complete wooden packing cases, boxes, crates, drums and similar packings	45% ...	...	tonne
44.23.1	44.23.1 ...	Prefabricated and sectional buildings and parts thereof	60% ...	...	tonne
44.23.9	44.23.9 ...	Other:			
	44.23.91 ...	Builders' carpentry ...	60% ...	...	tonne
	44.23.92 ...	Builders' joinery ...	60% ...	...	tonne
	44.23.93 ...	Assembled parquet flooring panels ...	60% ...	...	tonne
	44.23.99 ...	Other ...	60% ...	...	tonne
44.24	44.24 ...	Household utensils of wood:			
44.24.1	44.24.1 ...	Spoons, forks and salad servers ...	60% ...	...	kg
44.24.2	44.24.2 ...	Clothes clips ...	60% ...	...	kg
44.24.3	44.24.3 ...	Rolling pins ...	60% ...	...	kg
44.24.9	44.24.9 ...	Other ...	60% ...	...	kg

COLUMN 1	COLUMN 2			Units for Statistical Classification
Tariff Heading Number	Description of Goods	Rate of Duty		
44.25.1	Tools, tool bodies and tool handles	25% ...	...	kg
44.25.9	Other:			
44.25.91	Foot and shoe lasts	25% ...	...	kg
44.25.92	Brush and broom handles	25% ...	...	kg
44.25.99	Other	25% ...	...	kg
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	20% ...	...	kg
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chap. 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:			
44.27.1	Lamps and lighting fittings	60% ...	...	kg
44.27.2	Articles of wooden furniture other than those falling in Chap. 94	60% ...	...	kg
44.27.3	Statuettes and ornaments	60% ...	...	kg
44.27.4	Articles of personal adornment	60% ...	...	kg
44.27.9	Other	60% ...	...	kg
44.28.1	Shingles	\$1.25 per 1,000 Shingles+15%	...	1,000 Shingles and tonne

COLUMN 1	COLUMN 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
44.28.2	44.28.2	Wood paving blocks; match splints; wooden pegs or pins for footwear	40%	...	kg
44.28.9	44.28.9	Other	60%	...	kg
48.14.1	48.14.1	Writing blocks	40%	...	kg
48.14.2	48.14.2	Envelopes	40%	...	kg
48.14.9	48.14.9	Other	40%	...	kg
48.15.1	48.15.1	Toilet paper	45%	...	kg
48.15.2	48.15.2	Gummed or adhesive paper in strips or rolls	45%	...	kg
48.15.3	48.15.3	Writing paper in boxes, packets and the like	45%	...	kg
48.15.4	48.15.4	Paper in rolls for calculating machines and computers	45%	...	kg
48.15.9	48.15.9	Other	45%	...	kg
48.16.11	48.16.11	Paper bags	35%	...	kg
48.16.12	48.16.12	Cardboard boxes	35%	...	kg
48.16.19	48.16.19	Other	35%	...	kg
48.16.9	48.16.9	Other	45%	...	kg
48.18.1	48.18.1	Exercise books	45%	...	kg

COLUMN 1		COLUMN 2			Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
48.18.9	48.18.9	Other ... ..	45% ...	...	kg
48.19	48.19	Paper or paperboard labels, whether or not printed or gummed ... ..	40% ...	...	kg
48.21.1	48.21.1	Sanitary napkins (pads) and tampons ... ..	45% ...	...	kg
48.21.2	48.21.2	Baby napkins ... ..	45% ...	...	kg
48.21.3	48.21.3	Cards for punched-card machines whether or not in strips ... ..	45% ...	...	kg
48.21.4	48.21.4	Trays, dishes, plates, cups and the like ... ..	45% ...	...	kg
48.21.5	48.21.5	Handkerchiefs, tissues and paper linen; paper undergarments ... ..	45% ...	...	kg
48.21.6	48.21.6	Drinking straws ... ..	45% ...	...	kg
48.21.9	48.21.9	Other ... ..	45% ...	...	kg
49.09	49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings ... ..	60% ...	...	kg
49.10	49.10	Calendars of any kind, of paper or paperboard, including calendar blocks ... ..	60% ...	...	kg
49.11.2	49.11.2	Trade advertising material, commercial catalogues and the like ... ..	60% ...	...	kg
49.11.9	49.11.9	Other ... ..	60% ...	...	kg

COLUMN 1	COLUMN 2			Rate of Duty	Units for Statistical Classification
Tariff Heading Number	Description of Goods				
73.10.1	Wire Rod: Of steel Other	... ... ...	25% ... 10%	tonne tonne	
73.10.2	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded: Of steel Other	... ... ...	25% ... 10%	tonne tonne	
73.11.9	Other: Angles of steel Other	... ... ...	25% ... 10%	tonne tonne	
73.15.4	Wire rod	...	25%	tonne	
73.15.5	Bars and rods (excluding wire rod) and hollow mining drill steel: Bars and rods, of steel Other	... ... ...	25% ... 10%	tonne tonne	
73.15.6	Angles, shapes and sections: Angles Shapes and sections	... ... ...	25% ... 10%	tonne tonne	
73.27.9	Wire-mesh, of steel Other: Wire netting and wire grill Other	... ... ... ... ...	35% ... 20% ... 20%	kg kg kg	

COLUMN 1	COLUMN 2				Units for Statistical Classification
Tariff Heading Number	Description of Goods	Rate of Duty	Rate of Duty	Units for Statistical Classification	
73.36.1	Cooking apparatus and plate warmers:	60%	...	kg	
73.36.11	Gas stoves ...	...	...	kg	
73.36.19	Other ...	45%	...	kg	
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within Heading No. 94.03:	45%	...	kg	
83.04.1	Filing cabinets ...	30%	...	kg	
83.04.9	Other ...	...	...	kg	
84.12.1	Complete ...	45%	...	No. and kg	
84.15.11	Electrical ...	50%	...	No. and kg	
84.15.2	Deep-freezers, complete, for domestic use	50%	...	No. and kg	
84.15.3	Refrigerators and refrigerating equipment, other than for domestic use	50%	...	kg	
84.18.1	Oil and air filters for motor vehicles	50%	...	kg	
85.04.1	Complete ...	60%	...	No. and kg	
85.12.5	Stoves, ranges, cookers, grates and plate warmers:	45%	...	No. and kg	
85.12.51	Stoves ...	30%	...	No. and kg	
85.12.59	Other ...	...	...	No. and kg	
85.15.11	Colour television receivers	60%	...	No. and kg	

COLUMN 1	COLUMN 2				Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
85.15.12	...	Colour television receivers incorporating sound recorders or reproducers	60% ...	...	No. and kg
85.15.13	...	Monochrome television receivers ...	60% ...	...	No. and kg
85.15.14	...	Monochrome television receivers incorporating sound recorders or reproducers	60% ...	...	No. and kg
85.15.22	...	Designed or adapted for fitting to motor vehicles, incorporating sound recorders or reproducers	60% ...	...	No. and kg
85.15.24	...	Portable, incorporating sound recorders or reproducers	60% ...	...	No. and kg
85.15.26	...	Other radio broadcast receivers incorporating sound recorders or reproducers	60% ...	...	No. and kg
85.19.99	...	Other switchgear	40% ...	...	kg
	...	Other	25% ...	...	kg
87.06.9	...	Other:			
	...	Brake fittings	45% ...	...	kg
	...	For the motor vehicles of sub-heading No. 87.02.1	30% ...	...	kg
	...	Other	30% ...	...	kg
87.07.2	...	Parts:			
	...	Brake fittings for the vehicles of this Heading	35% ...	...	kg
	...	Other	20% ...	...	kg
87.12.1	...	For articles falling within Heading No. 87.09:			
	...	Brake fittings	50% ...	...	kg
	...	Other	35% ...	...	kg

COLUMN 1		COLUMN 2			Units for Statistical Classification
	Tariff Heading Number	Description of Goods	Rate of Duty		
92.11.3	92.11.3	Other electric gramophones and record-players	60%	No. and kg	
92.11.9	92.11.9	Other:	60%	No. and kg	
	92.11.91	Tape decks	60%	No. and kg	
	92.11.99	Other	60%	No. and kg	
94.01.11	94.01.11	Of metal	60%	No. and kg	
94.01.12	94.01.12	Of wood	60%	No. and kg	
94.01.19	94.01.19	Other	60%	No. and kg	
94.01.2	94.01.2	Parts	60%	kg	
94.03.11	94.03.11	Of metal	60%	kg	
94.03.12	94.03.12	Of wood	60%	kg	
94.03.19	94.03.19	Other	60%	kg	
94.03.2	94.03.2	Parts	60%	kg	
94.04.1	94.04.1	Mattresses	60%	kg	
94.04.9	94.04.9	Other	60%	kg	

- (b) in the First and Third Schedules to the Customs (Caribbean Common Market) (Origin of Goods) Regulations, 1981 by substituting for the words "80%" wherever they appear in the column headed "L.D.C's", the words "70%".

## PART VIII

### EXCHANGE CONTROL

Chap. 79:50  
amended

9. The Exchange Control Act is amended by repealing section 10A.

10. This Act shall be deemed to have come into effect on 18th December, 1985 save for sections 3, 4, 5, 7(a) and 8 which shall be deemed to have come into effect on 1st January, 1986, and section 6(a) which shall come into effect on the commencement of this Act.

Passed in the House of Representatives this 3rd day of January, 1986.

J. E. CARTER  
*Clerk of the House*

Passed in the Senate this 7th day of January, 1986.

M. CARRINGTON  
*Acting Clerk of the Senate*

Senate Amendments agreed to by the House of Representatives on Friday, 10th January, 1986.

J. E. CARTER  
*Clerk of the House*