

LEGAL NOTICE No. 11

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, 1984

1. This Order may be cited as the Provisional Collection of Taxes Order, Citation 1984.

2. The Schedule to the Stamp Duty Act is amended—

Chap. 76:01
amended

(a) by inserting immediately after the words “exceeds one thousand, five hundred dollars” occurring in the ninth line after the heading “Conveyance or transfer on sale of any property” the words “but does not exceed three hundred thousand dollars”; and

(b) by introducing immediately before the proviso, the following words—

“exceeds three hundred thousand dollars—five per cent”.

3. The Purchase, Sweepstake and Departure Taxes Act is amended by repealing and replacing the First Schedule as follows—

Chap. 77:01
amended

“FIRST SCHEDULE

PART I

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
1-22-01	Other Malt Beverages (excluding cocoa, coffee and tea)	15
1-22-02	Wines of the juice of Grapes and Vermouth (<i>Exemption</i> : Wines used for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination)	50
1-22-03	Cider and Perry	15
1-22-04	Beer and Ale	15
1-22-05	Stout and Porter	15
1-22-06	Rum in bottles	30
1-22-07	Rum—Other kinds	30
1-22-08	Whisky and Blended Whisky	50
1-22-09	Gin	50

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
1-22-1	Cordials and Liqueurs, locally manufactured with ingredients produced from locally grown plants, fruits or other vegetable materials	30
1-22-11	Cordials and Liqueurs—other	30
1-22-12	Other potable spirits n.e.s.	50
1-22-13	Flavouring and colouring extracts containing spirits	15
1-24-01	Cigars, Cheroots and Snuff	60 cents per oz.
1-24-02	Locally manufactured cigarettes: (a) where the wholesale value does not exceed 45 cents per pack of 20 (b) where the wholesale value exceeds 45 cents per pack of 20	20 cents per pack of 20 and so in proportion when not so packed 25 cents per pack of 20 and so in proportion when not so packed
1-71-01	Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious) or of pearls (cultured or non-cultured)	50
1-73 } 1-85 } 01	Stoves, ranges, designed for operation by electricity or gas, whether from the mains or not, of a kind used for domestic purposes, including domestic ranges operated by the conversion of liquid to gas, of a wholesale value of \$400.00 and over	30
1-84-01	Air-conditioning units, not exceeding a cooling capacity of 35,000 B.T.U.	30
1-85-01	Radio receiving sets of domestic, portable or radio vehicle types including kits each comprising not less than one complete unit	30
1-85-02	Television receivers (complete) and cathode ray tubes including combination of television receivers and/or radios, and/or radio gramophones	30
1-85-03	Radio gramophones (radiograms) including tape recorders and all other radio apparatus, other than that specified in Item 1-85-01	30
1-85 } 1-90 } 01	Electrical or non-electrical apparatus n.e.s. such as— (a) Electrothermic apparatus, other than Item 1-84 } 85 } 01 90 } (b) Cooking utensils incorporating electric or gas heating elements such as Kettles, Coffee Machines, Egg Boilers, Milk Warmers, Toasters; (c) Electro-medical appliances such as Ultraviolet and Radiant heat lamps, sun lamps and other similar apparatus;	30

PART I—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
1-84 } 85 } 90 }	<p>(d) Food mixers (including drink mixers) <i>Exemption:</i> Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding six imperial quarts;</p> <p>(e) Hair dryers (all types);</p> <p>(f) Electric Razors and Shavers <i>Exemption:</i> Electric Irons</p>	15
	<p>Electric or gas appliances—electro mechanical, or gas appliances of a kind used for domestic purposes such as:</p> <p>(a) Vacuum Cleaners;</p> <p>(b) Carpet Sweepers;</p> <p>(c) Floor Polishers;</p> <p>(d) Washing Machines;</p> <p>(e) Dish Washing Machines;</p> <p>(f) Water Heating Appliances;</p> <p>(g) Health Exercisers;</p> <p>(h) Ice Cream Machines of a capacity up to 10 quarts;</p> <p>(i) Electric Fans: Ceiling, Table, Floor or Bracket <i>Exemptions:</i></p> <p>(i) Floor Polishers designed exclusively for industrial use which—</p> <p>(a) weigh not less than 45 lb. and</p> <p>(b) are fitted with low speed continuously rated motors of 400 watts and over;</p> <p>(ii) Table, Floor and bracket fans having a rated consumption exceeding 80 watts or blade sweep exceeding 16 inches;</p> <p>(iii) Fans designed for suspension from the ceiling and having a blade sweep of 36 inches or more;</p> <p>(iv) Exhaust fans designed for building into the structure of buildings</p>	15
1-85-04	Amplifiers and Speakers—All Types ...	30
1-89-01	Boats and ships 35 feet in length and under, excluding commercial fishing boats and other commercial crafts	30
1-89-02	Boats and ships over 35 feet in length excluding commercial fishing boats and other commercial crafts	50
1-42-01	Handbags, wallets, purses, pocket books and similar articles of all materials	15

PART I—Continued

<i>First Column</i>		<i>Second Column</i>
Item	Chargeable Goods	Rate of Purchase Tax per cent
1-42-02	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials <i>Exemption:</i> Satchels of a kind designed for use by school children	15
1-91-01	Clocks with cases of precious metal; including combination of clocks with other articles of which the clocks form a predominant part	30
1-91-02	Watches with cases and straps of precious metals, including watch guards and other protective cases of such metal	30
1-91-03	All watches, cases and parts not of precious metal and watch movements	15
1-91-04	Clocks with cases not of precious metals, clock movements and cases not of precious metal (electric and non-electric), including combinations of clocks with other articles of which the clocks form a predominant part	15
1-91-05	All time recording apparatus (electric or non-electric) and parts	15
1-92-01	Phonographs, gramophones, record players and turntables electrically powered, including electric gramophone record reproducers <i>Exemption:</i> Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind	30
1-92-02	Phonographs, gramophones, record players and turntables non-electric	30
1-92-03	Phonograph and gramophone records <i>Exemptions:</i> Records mainly used for teaching languages; Stampers used in the recording industry for the pressing of phonograph (gramophone) records	15
1-67-01	Wigs and other articles of personal adornment made of all materials	30
1-84-01	Freezers, electrically operated, domestic and other under 1 H.P. with a refrigerator capacity of 12 cu. ft. and under	15
1-84-02	Freezers, electrically operated, domestic and other, under 1 H.P. with a refrigerator capacity of over 12 cu. ft.	30
1-84-03	Refrigerators, electrically operated, domestic and other under 1 H.P. with a cubic capacity of over 12 cu. ft. but less than 16 cu. ft.	15

PART I—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-84-04	Refrigerators, electrically operated, domestic and other, under 1 H.P. with a cubic capacity of 16 cu. ft. and over	30
I-84.05	Water and beverage coolers of a type normally used for domestic or office purposes operated by gas or electricity	30
I-33.06.2	Bay Rum	15
I-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap)	15
I-33.06.4	Perfumes and toilet water	15
I-33.06.5	Cosmetics and other products for the care of the skin	15
I-33.06.6	Manicure preparations	15
I-33.06.7	Products for the care of the hair (excluding shampoos)	15
I-33.06.9	Shaving Cream	15
I-08-03	Figs, fresh or dried	10
I-08.04.2	Grapes, dried	10
I-08.12	Dried fruit, n.e.s.	10
I-19.05	Puffed rice, cornflakes and similar products ...	10
I-19.08	Pastry, biscuits, cakes and other fine bakers wares	10
I-20.01	Vegetables or fruits prepared or preserved by vinegar or acetic acid	10
I-20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	10
I-20.03	Fruit preserved by freezing, containing added sugar	10
I-20.04	Fruit, fruit peel and parts of plants preserved by sugar	10
I-20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes	10
I-20.06	Fruit otherwise prepared or preserved ...	10
I-20.07	Fruit juices and vegetable juices	10
I-21.03	Mustard flour and prepared mustard ...	10
I-21.04	Sauces, mixed condiments and mixed seasoning	10
I-21.05	Soups and broths	10
I-21.07	Food preparations, n.e.s.	10
	<i>Exemptions—</i>	
	21.07.1—Infant food admitted as such by the Comptroller of Customs and Excise	
	21.07.3—Corn (Canned and Frozen)	
I-22.01	Water, including spa waters and aerated waters	10
I-22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages	10
I-23.07.1	Food for pets	10
I-34.01	Soap; organic surface-active products and preparation for use as soap in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	10
I-34.02	Organic surface-active agents; surface active preparations and washing preparations, whether or not containing soap	10

PART I—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-34.05	Polishes and Creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within Heading No. 34.04	10
I-94.01 to I-94.04	Furniture and parts thereof	10
I-25.23	Portland Cement	10
I-25.17	Terrazo Chips	10
I-3901-3906	Terrazo Strips	10
I-73.10	Bars, flats and rods of iron and steel up to and including 1 inch	10
I-73.14	Binding Wire—16G Black Annealed ...	10
I-39.02	Polyethylene of gauge or thickness not less than 500 gauge or 0.125 mm or 0.005 inch	10
I-27.14, 17.16	Bituminous materials and compounds for sailing and water proofing	10
I-68.08	Corrugated galvanized iron sheeting BSWG 22 to 26 gauge mm thickness 0.711-0.457	10
I-73.13	Flat galvanized iron sheets BSWG 20 to 28 gauge mm thickness 0.914-0.367	10
I-76.03	Corrugated aluminium roof sheets BSWG 20 to 22 gauge mm thickness 0.914-0.717	10
I-76.08	Flat aluminium sheets †BSWG 20 to 22 gauge—mm thickness 0.914-0.711	10
I-76.08	Preformed aluminium roof sheets with baked enamel finish †BSWG 20 to 22 gauge—mm thickness 0.914-0.711	10
I-39.07: 44.28.1	Roof tiles, rolls and sheets of all materials excluding asbestos	10
I-48.07, 59.02:	†BSWG—British Standard Wire Gauge ...	10
I-68.08: 69.05		
I-68.03		
I-44.03, 44.04	Woods, rough or dressed but not further worked	10
I-44.05, 44.13		
I-44.14		
I-73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold finished	10
I-73.21, 76.08	Sheet Piling	10
I-76.08	Metal Windows and components	10
I-73.27	Louvre frames	10
I-39-07, 83.02	Aluminium and steel door frames	10
I-83.01, 83.02	Welded wire mesh and chain link wire in rolls	10
I-83.02	Hinges	10
I-39.07, 83.02	Door locks	10
I-73.18, 73.20	Tower and barrel bolts	10
I-39.07, 69.10 73.38, 73.40, 84.61	Other fittings for doors and windows ...	10
I-39.02, 39.07	Galvanized iron, brass (chrome-plated or otherwise) and steel pipes and fittings (up to 2½ inches diameter)	10
I-39.02, 39.07, 73.40	Sanitary fixtures and fittings	10
I-39.07, 73.18, 73.20, 73.40, 74.19, 85.27	P.V.C. pipes and fittings (up to 6 inches diameter)	10
	Guttering of P.V.C. and metal and fittings ...	10
	All Electrical Conduits including fittings and terminal boxes	10

PART I—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
I-73.40, 74.19, 83.07, 85.27	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example switches, relays, fuses, plugs, sockets, lamp-holders, junction boxes) and control panels	10
I-83.07	Fluorescent lighting fitting/fixtures without tubes	10
I-85.23	Insulated electric wire, cable, bars and strips	10
I-39.07, 73.40	Electrical clamps or clips used to affix surface electrical cable or wire	10
I-39.02, 39.07, 44.23, 44.28, 45.04, 68.09, 68.16, 69.04, 69.07, 69.08, 70.20, 73.21, 75.21, 76.08	Floor, wall and ceiling tiles, including acoustic suspended ceilings and suspension systems and fittings	10
I-39.07	Plastic Laminates	10
I-44.15	Plywood, blackboard, lamin-board, batten board and similar laminated wood products (including veneered panels and sheets), in-laid wood and wood marquetry	10
I-44.16	Cellular wood panels, whether or not faced with base metals	10
I-44.17	"Improved" wood, in sheet, blocks or the like	10
I-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	10
I-68.07	Gypsum: Board	10
I-39.07	Polyvinyl sidings and soffits	10
I-70.05, 70.06, 70.07	Sheet glass Float or polished plate glass Anti-sun glass	10
I-32.09	Oil bound paints, water based paints, All varnishes Lacquers, Enamels, Zinc, Chromatic primer Distempers	10
PART II		
11-08 } 20 } 01	Apples, grapes, pears, peaches, plums, apricots strawberries, whether whole, segmented, in juice or nectar form	30
11-22-01	Other Malt Beverages (excluding cocoa, coffee and tea)	15
11-22-02	Sparkling Wine (including Champagne) ...	50
11-22-03	Wines of the juice of grapes and Vermouth, except sparkling wine (including Champagne) <i>Exemption:</i> Wine used for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination	50
11-22-04	Cider and Perry	30
11-22-05	Beer and Ale	30
11-22-06	Stout and Porter	30
11-22-07	Other fermented cereal beverages	30
11-22-08	Rum in bottles	30
11-22-09	Rum, other kinds	30
11-22-10	Whisky and Blended Whisky	50

PART II—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-22-11	Gin	50
11-22-12	Brandy and Blended Brandy	50
11-22-13	Aromatic Bitters used as a beverage	50
11-22-14	Cordials and Liqueurs—other	50
11-22-15	Fruit and vegetable juices containing spirits	15
11-22-16	Flavouring and colouring extracts containing spirits	15
11-22-17	Other potable spirits not elsewhere specified	50
11-24-01	Cigars, Cheroots and snuff	60 cents per oz.
11-24-02	Cigarettes	25 cents per pack of 20 and so in proportion when not so packed
11-24-03	Tobacco (Smoking and Chewing)	60 cents per oz.
11-93-01	Loaded cartridges	15
11-93-02	Lead shot, buckshot and bullets	15
11-93-03	Empty cartridge cases, whether primed or not	15
11-93-04	Ammunition for sporting purposes	15
11-36-01	Pyro-technical articles (except signal distress rockets and lights)	15
11-40-01	Mats and Mattings of rubber	15
11-58-01	Carpets, carpeting, floor-rugs, mats, matting and tapestries <i>Exemption:</i> Carpets, carpeting, floor-rugs, mats, matting and tapestries made of vegetable plaiting materials and coconut matting	15
11-69-01	Table and other household (including hotel and restaurant) and art articles of faience or fine earthenware	15
11-69-02	Table and other household (including hotel and restaurant) and art articles of china-ware and porcelain	15
11-71-01	Precious and Semi-precious stones (including synthetic) uncut and cut but not set	50
11-71-02	Natural and cultured pearls unworked and worked but not set	50
11-71-03	Jewellery of precious metal including articles consisting wholly or partly of stones (precious or semi-precious) or of pearls (cultured or not cultured) except Imitation Jewellery	50
11-71-04	Imitation jewellery (jewellery not of precious or semi-precious material)	15
11-71-05	Cutlery of precious and semi-precious metal (including electro-plated ware) suitable for domestic use, and spoons, forks and similar articles including gold and silversmith's wares of precious metal and semi-precious metal suitable for domestic use	50
11-93-01	Firearms, including revolvers, pistols, rifles, sporting firearms and parts	50
11-73 } 85 } 01	Stoves, ranges, designed for operation by electricity or gas, whether from the mains or not, of a kind used for domestic purposes, including domestic ranges operated by the conversion of liquid fuel to gas	30
11-84-01	Marine Engines 35 H.P. and under, other than those for use in commercial fishing and other commercial enterprises	30

PART II—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-84-02	Marine Engines over 35 H.P., other than those for use in commercial fishing and other commercial enterprises <i>Exemption:</i> Engines certified by the Ministry of Agriculture, Lands and Food Production for use in the fishing industry	30
11-84-03	Air conditioning units, not exceeding a cooling capacity of 35,000 B.T.U's	30
11-85-01	Photo-flash bulbs	30
11-85-02	Radio receiving sets of domestic, portable or road vehicle types (including kits, each comprising not less than one complete unit)	30
11-85-03	Television receivers (complete) and cathode ray tubes; including combinations of television receivers and/or radios, and/or radio gramophones	30
11-85-04	Radio Gramophones (Radiograms) including Tape Recorders and all other radio apparatus other than specified in Item 11-721-02	30
11-85 } 01 9 }	Electrical or non-electrical apparatus n.e.s. such as: (a) Electrothermic apparatus, other than Item 11-721-06 (b) Cooking utensils incorporating electric or gas heating elements such as kettles, coffee machines, egg boilers, milk warmers, toasters; (c) Electro-medical appliances such as ultra-violet and radiant heat lamps, sun lamps and other similar apparatus; (d) Food mixers (including drink mixers) <i>Exemption:</i> Food mixers (including drink mixers) designed for commercial or industrial use and having a capacity exceeding six imperial quarts; (e) Hair dryers (all types) (f) Electric razors and shavers <i>Exemption:</i> Electric irons	15
11-84 } 01 85 } 90 }	Electric or gas appliances—electro-mechanical or gas appliances of a kind used for domestic purposes such as: (a) Vacuum Cleaners (b) Carpet sweepers (c) Floor polishers (d) Washing machines (e) Dishwashing machines (f) Water heating appliances (g) Health exercisers (h) Ice cream machines of a capacity up to 10 quarts (i) Electric fans: ceiling, table, floor or bracket	30

PART II—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
	<i>Exemptions:</i>	
	(i) Floor polishers designed exclusively for industrial use which	
	(a) weigh not less than 45 lb.; and	
	(b) are fitted with low-speed continuously rated motors of 400 watts and over;	
	(ii) Table, floor and bracket fans having a rated consumption exceeding 80 watts or a blade sweep exceeding 16 inches;	
	(iii) Fans designed for suspension from the ceiling and having a blade sweep of 36 inches or more;	
	(iv) Exhaust fans designed for building into the structure of buildings	
11-85-02	Amplifiers and speakers—all types and parts	30
11-89-01	Boats and ships—35 ft. in length and under excluding commercial fishing boats, and other commercial craft	50
11-89-02	Boats and ships over 35 ft. excluding commercial fishing boats and other commercial craft	50
11-42-01	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials	15
11-42-02	Handbags, wallets, purses, pocketbooks and similar articles of all materials <i>Exemptions:</i> Satchels of a kind designed for use by school children	15
11-90-01	Optical instruments and appliances except photographic and cinematographic <i>Exemptions:</i> Industrial goggles, safety lenses and spectacles	15
11-90-02	Photographic cameras and photographic enlargers, projectors and other photographic and cinematographic apparatus and appliances <i>Exemptions:</i> Cinematographic cameras for films of standard width (i.e., 1- $\frac{3}{8}$ inches or 35 mm) and x-ray and other cameras of special designs, suitable only for industrial or scientific use, including plate of film cameras 9 cm by 12 cm (4 inches by 5 inches) and in larger sizes	30
11-90-03	Surgical, medical and dental instruments and appliances except electric (but including those merely activated by electrical motor) <i>Exemptions:</i> Haemodialysis machines imported by or on behalf of persons suffering from chronic renal failure for treatment at home and so certified by the Chief Medical Officer, Ministry of Health	15
11-37-01	Films, plates and paper and chemical products for use in photography	30
11-37-02	Cinematographic films—not exposed	30

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
11-37-03	Cinematographic films—exposed ... <i>Exemption:</i> 16 cm Cinematographic films exposed	30 subject to a maximum of \$480 for one print and the associated trailers
11-91-01	Clocks with cases of precious metal, cases of precious metal; including combinations of clocks with other articles of which the clocks form a predominant part	30
11-91-02	Watches with cases and straps of precious metal and cases and straps of precious metal including watch guards and other protective cases of such metal	30
11-91-03	All watches, cases and parts—not of precious metal and watch movements	15
11-91-04	Clocks with cases not of precious metal, clock movements and cases not of precious metal (electric or non-electric) including combination of clocks with other articles of which the clocks form a predominant part and parts thereof	15
11-91-05	All time-recording apparatus (electric or non-electric) and parts	15
11-92-01	Phonographs, gramophones, record players and turn-tables electrically powered; including electric gramophone record reproducers <i>Exemptions:</i> Phonographs specially designed for reproduction of speech from records especially adapted for use by the blind	30
11-92-02	Phonographs, gramophones, record players and turn-tables non-electric	30
11-92-03	Phonograph (gramophone) records ... <i>Exemptions:</i> Records mainly used for teaching languages; stampers used in the recording industry for the pressing of phonograph (gramophone) records	15
11-92-04	Sound recording tapes, strips, wires, prepared and not prepared (including those for office use)	30
11-67-01	Prepared ornamental feathers and articles made of feathers, artificial flowers, foliage or fruits, ornamental fans	15
11-67-02	Wigs and other articles of personal adornment made of all materials	30
11-95-01	Fancy carved articles of natural, animal, vegetable or mineral materials (not including jewellery)	15
11-84-01	Refrigerators, electrically operated, domestic and other, under 1 H.P.	30
11-84-02	Freezers, electrically operated and other under 1 H.P. <i>Exemptions:</i> Ice Cream Conservators and refrigerated display units for use in commercial enterprises	30
11-84-03	Water and beverage coolers, of a kind used for domestic or office purposes, operated by gas or electricity	15

PART II—Continued

<i>First Column</i>		<i>Second Column</i>
Item	Chargeable Goods	Rate of Purchase Tax per cent
11-98-01	Pipes, cigar holders and cigarette holders	15
II-33.06.2	Bay Rum	15
II-33.06.3	Shampoos, toothpaste and tooth powder (including dental powder and dental soap)	15
II-33.06.4	Perfumes and toilet waters	15
II-33.06.5	Cosmetics and other products for the care of the skin	15
II-33.06.6	Manicure preparations	15
II-33.06.7	Products for the care of the hair (excluding shampoo)	15
II-33.06.9	Shaving cream	15
II-08.03	Figs, fresh or dried	10
II-08.04.2	Grapes dried	10
II-08.12	Dried fruit, n.e.s.	10
II-19.05	Puffed rice, cornflakes and similar products	10
II-19.08	Pastry, biscuits, cakes and other fine bakers wares	10
II-20.01	Vegetables or fruits prepared or preserved by vinegar or acetic acid	10
II-20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	10
II-20.03	Fruit preserved by freezing, containing added sugar	10
II-20.04	Fruit, fruit peel and parts of plants preserved by sugar	10
II-20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes	10
11-20.06	Fruit otherwise prepared or preserved ...	10
11-20.07	Fruit juices and vegetable juices	10
11-21.03	Mustard flour and prepared mustard ...	10
11-21.04	Sauces, mixed condiments and mixed season- ing	10
11-21.05	Soups and broths	10
11-21.07	Food preparations, n.e.s.	10
	<i>Exemptions—</i>	
	21.07.1—Infant food admitted as such by the Comptroller of Customs and Excise	
	21.07.3—Corn (Canned and Frozen)	
II-22.01	Waters, including spa waters and aerated waters	10
II-22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages	10
II-23.07.1	Food for pets	10
II-34.01	Soap: organic surface-active products and preparation for use as soap in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	10
II-34.02	Organic surface-active agents, surface active preparations and washing preparations, whether or not containing soap	10
II-34.05	Polishes and Creams, for footwear, furniture or floors, metal polishes scouring powders and similar preparations, but excluding pre- pared waxes falling within Heading No. 34.04	10
II-94.01-94.04	Furniture and parts thereof	10

PART II—Continued

First Column

Second Column

Item	Chargeable Goods	Rate of Purchase Tax per cent
II—25.23	Portland Cement	10
II—25.17	Terrazo Chips	10
II—3901-3906	Terrazo Strips	10
II—73.10	Bars, flats and rods of iron and steel up to and including 1 inch	10
II—73.14	Binding Wire—16G Black Annealed ...	10
II—39.02	Polyethylene of gauge or thickness not less than 500 gauge or 0.125 mm. or 0.005 inches	10
II—27.14, 17.16	Bituminous materials and compounds for sailing and water proofing ...	10
II—68.08	Corrugated galvanized iron sheeting *BSWG 22 to 26 gauge mm thickness 0.711-0.457	10
II—73.13	Flat galvanized iron sheets *BSWG 20 to 28 gauge mm thickness 0.914-0.711	10
II—76.03	Corrugated aluminium roof sheets *BSWG 20 22 gauge mm thickness 0.914-0.367	10
	Flat aluminium sheets *BSWG 20 to 22 gauge —mm thickness 0.914-0.711	10
II—76.08	Preformed aluminium roof sheets with baked enamel finish *BSWG 20 to 22 gauge mm thickness 0.914-0.711	10
II—39.07: 44.28.1	Roof tiles, rolls and sheets of all materials excluding asbestos	
II—48.07, 59.02:		
II—68.08, 69.05	*BSWG—British Standard Wire Gauge	
II—68.03		
II—44.03, 44.04	Woods, rough or dressed but not further worked	10
II—44.05, 44.13		
II—44.14		
II—73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold finished	10
	Sheet Piling	10
II—73.21, 76.08	Metal Windows and components	10
	Louvre frames	10
II—76.08	Aluminium and steel door frames	10
II—73.27	Welded wire mesh and chain link wire in rolls	10
II—39.07, 83.02	Hinges	10
II—83.01, 83.02	Door locks	10
II—83.02	Tower and barrel bolts	10
II—39.07, 83.02	Other fittings for doors and windows ...	10
II—73.18, 73.20	Galvanized iron, brass (chrome-plated or otherwise) and steel pipes and fittings (up to 2½ inches diameter)	10
II—39.07, 69.10	Sanitary fixtures and fittings	10
73.38, 73.40 84.61		
II—39.02, 39.07	P.V.C. pipes and fittings (up to 6 inches diameter)	10
II—39.02: 39.07, 73.40	Guttering of P.V.C. and metal and fittings ...	10
II—39.07, 73.18	All Electrical conduits including fittings and terminal boxes	10
73.20, 73.40, 74.19, 85.27		
II—73.40, 74.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example switches, relays, fuses, plugs, sockets, lamp-holders, junction boxes) and control panels	10
83.07, 85.27		

PART II—Continued

Item	Chargeable Goods	Rate of Purchase Tax per cent
II—83.07	Flourescent lighting fitting/fixtures without tubes	10
II—85.23	Insulated electric wire, cable, bars and strips	10
II—39.07,73.40	Electrical clamps or clips used to affix surface electrical cable or wire	10
II—39.62, 39.07, 44.23, 44.28, 45.04, 68.09, 68.16, 69.04, 69.07, 69.08, 70.20, 73.23, 75.21, 76.08,	Floor, wall and ceiling tiles, including acoustic suspended ceilings and suspension systems and fittings	10
II—39.07	Plastic Laminates	10
II—44.15	Plywood, blackboard, lamin-board, batter board and similar laminated wood products (including veneered panels and sheets), in-laid wood and wood marquetry	10
II—44.16	Cellular wood panels, whether or not faced with base metals	10
II—44.17	“Improved” wood, in sheet, blocks or the like	10
II—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, block or the like	10
II—68.07	Gypsum Board	10
II—39.07	Polyvinyl sidings and soffits	10
II—70.05, 70.06, 70.07	Sheet glass Float or polished plate glass } Anti-sun glass }	10
II—32.09	Oil bound paints Water based paints All varnishes Lacquers ... } Enamels ... } Zinc Chromatic primer Distempers ... }	10

NOTE TO PART II OF THE FIRST SCHEDULE

Goods of a description shown against the respective items:

1. 11-73 } 01, 11-84-01, 11-84-02, 11-84-03, 11-85-02, 11-85-03, 11-85-04,
-85 }
11-85 } 01, 11-84 }
-90 } 85 } 01, 11-85-02, 11-89-01, 11-89-02, 11-90-02, 11-92-01,
90 } 90 }

11-92-02, 11-84-01, 11-84-02, 11-84-03, shall be chargeable at the prescribed rate of purchase tax whether such goods are imported in assembled, un-assembled or disassembled conditions; so however that any such goods shown to the satisfaction of the Comptroller to have been imported solely for the purpose of use as spare parts for repairs that are intended to be sold as such shall be excluded.

2. Where under Note 1 any such goods are treated as excluded therefrom, the Comptroller may from time to time require the person by whom any representation was made to account for the goods and if he fails to do so to the satisfaction of the Comptroller, the tax which, if the goods had not been treated as aforesaid, would have been payable shall be deemed to have become payable on the making of the requirement.

3. For the purposes of the preceding Note 1 the goods referred to shall not be considered as losing their essential character by reason only of the absence, for example, of any motors, flywheels, bedplates, calendar rolls, tools, gauges, nuts, bolts, screws, rivets, etc., that may be required to complete the assembly.
4. Goods imported unassembled or disassembled, are to be classified according as they are classifiable under the items prescribed, if the parts for assembly are imported in one consignment; so however that where the Comptroller of Customs and Excise so directs such goods shall be so classified notwithstanding they are imported unassembled or disassembled in a series of consignments.
5. (1) Goods imported from a Member State of the same classification as locally manufactured goods and qualifying for Common Market Tariff Treatment shall in all cases—
 - (a) attract the same rate of purchase tax as is payable on such locally manufactured goods;
 - (b) not be chargeable with purchase tax, where such locally manufactured goods are themselves not so chargeable; and
 - (c) be exempt from purchase tax, where such locally manufactured goods are so exempt.
- (2) In this Note:
 - “Member State” has the same meaning as in section 12A of the Customs Ordinance;
 - “the Common Market” has the same meaning as in section 2 of the Customs Ordinance.

GOODS NOT CHARGEABLE WITH PURCHASE TAX

Baggage and household effects

- (a) Passenger's baggage 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 regular and private use, and which are so declared and passed as such by the Comptroller of Customs and Excise and in which may be included—
 - (1) wine or spirits not exceeding one quart in all, and
 - (2) tobacco, not exceeding half-a-pound, or
 - (3) cigars, not exceeding fifty in number, or
 - (4) cigarettes, not exceeding two hundred in number.
 Exemptions under this item 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.
- (b) Used implements, instruments and tools of profession, trade, occupation or employment admitted as such by the Comptroller of Customs and Excise, of persons arriving in the Country, which are not intended for sale or exchange and which are declared to have been in the possession and use abroad of the passenger for a reasonable period.
- (c) Household effects, admitted as such by the Comptroller of Customs and Excise brought in for personal use and not for sale or exchange, which are declared to have been in use of the passenger for at least one year.
- (d) Personal effects, not being merchandise of Trinidadians and Tobagonians or of persons domiciled in Trinidad and Tobago who have died abroad.
- (e) Clothing (being warm clothing not suitable for wear in the tropics) imported shortly before embarkation which the Comptroller of Customs and Excise is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.

Chargeable goods as inputs

Chargeable goods falling under either Part I or II of this Schedule to be used as inputs into the manufacture and/or assembly of chargeable or non-chargeable goods by a person or establishment approved under the authority of the Customs laws and under the control of the Comptroller of Customs and Excise subject to such conditions as to the keeping and/or rendering of accounts in respect of the use of such goods as the Comptroller may require.

G.N. No. 5
of 1968 as
amended by
L.N. No. 146
of 1982
further
amended

4. The Schedule to the Excise Duty (Alcoholic Beverages) Order is amended by substituting for paragraphs (a), (b), (c) and (d) the following new paragraphs—

- “(a) Beer, Stout and Porter \$0.70 cents per litre of wort at a specific gravity of 1050° and so in proportion for any difference in quantity of gravity;
- (b) Rum, Rum Punch \$5.00 per litre at proof and so in proportion for any part of a litre or for any greater or less strength;
- (c) Gin \$10.00 per litre at proof and so in proportion for any part of a litre or for any greater or less strength;
- (d) Blended Whisky \$10.00 per litre of the strength of proof and so in proportion for every greater or less strength than the strength of proof or for any greater or less quantity than a litre.”

Chap. 77:01
amended

5. The Purchase, Sweepstake and Departure Taxes Act is amended—

(a) by inserting immediately after section 5 the following new section—

“Alcoholic
beverage
tax

5A. Notwithstanding any other tax imposed on alcoholic beverage under this Act, a tax called alcoholic beverage tax shall be charged on the alcoholic beverages imported into Trinidad and Tobago and set out in the Third Part of the First Schedule at the rates set out therein; save that alcoholic beverage tax shall not be imposed on alcoholic beverages of Caricom origin.”;

(b) by inserting immediately before the Second Schedule the following new Part in the First Schedule:

“PART III

Item	Chargeable Goods	Rate of Purchase Tax per litre
22-03	Beer, Stout and Porter	\$0.70
22-09	Rum	\$5.00 at proof
22-09	Rum Punch	\$5.00 at proof
22-09	Gin	\$10.00 at proof
22-09	Whisky and Blended Whisky	\$10.00 at proof.”.

Ch. 32.
No. 2
amended

6. The Customs Ordinance is amended by deleting from the Second Schedule, item 4.

Chap. 77:03
amended

7. The Cinematograph Entertainment Act is amended—

(a) by inserting immediately after the word “Cinematograph” occurring in section 1, the words “and Video”;

(b) by adding in section 2, in the appropriate sequence, the following new definitions—

“ “video entertainment” includes any exhibition of pictures or other optical effects by means of video cassettes, tapes, discs or other similar material;

“video proprietor” in relation to video entertainment, means a person who rents video cassettes, tapes, discs or other similar material for video entertainment and includes the video club operator who charges a rental, membership or subscription fee for the use of the club’s facilities;

“payment for rent” means the fee paid to the video proprietor for the right to use video cassettes, tapes, discs and other similar material; ”;

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

“Duty on payment for rent

3(A) (1) There shall be charged, levied and paid in respect of every payment for rent a duty at the rate of twenty per cent of the amount of the payment for rent.

(2) Where the payment for rent is made by means of a lump sum, the duty shall be paid on the amount of the lump sum.”;

(d) by adding immediately after section 6 the following new section—

“Payment of video duty

6(A) (1) Duty shall be payable by the video proprietor to the Board and shall form part of the Consolidated Fund.

(2) Every video proprietor shall pay to the Board the total amount of duty payable by him on or before the fifteenth day of the month next succeeding the month in which the video proprietor received the payment for rent.

(3) Every payment of duty made as required by subsection (2) shall be accompanied by a return made out on the appropriate form by or on behalf of the video proprietor.

(4) A contravention of subsection (2) shall be an offence and the court by which the offender is convicted shall, in addition to any other penalty which may be imposed, order the video proprietor to pay to credit of the Board the amount of any unpaid duty, and in default of payment of the amount the video proprietor is liable to imprisonment for such term not exceeding six months as the court may order.

(5) Without prejudice to any other method of recovery, any sum payable by way of duty may be recovered by the Board by action in any competent court.”.

Chap. 32:01
amended

8. The National Insurance Act is amended by inserting immediately after section 38 the following new section—

“Surcharge
on contribu-
tions

38(A) (1) A health surcharge which shall be payable wholly by the employed person shall be charged on contributors.

(2) The health surcharge shall be collected by the Board and paid into the Consolidated Fund and shall be applied to the provision of health services in Trinidad and Tobago.

(3) The health surcharge shall be payable—

(a) by employed persons in earnings classes I–IV at the rate of \$4.80 per week;

(b) by employed persons in earnings classes V–VIII at the rate of \$8.25 per week.

(4) The Minister of Finance may by Order vary the rates of the health surcharge.

(5) An Order made under subsection (4) shall be subject to affirmative resolution of the Senate and the House of Representatives.”.

Commence-
ment

9. This Order comes into operation on 12th January, 1984.

Made by the President this 11th day of January, 1984.

K. BOWELL INNISS
Secretary to Cabinet