

LEGAL NOTICE No. 218

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 (NO. 2)
(AMENDMENT) ORDER, 1996

1. This Order may be cited as the Provisional Collection of Taxes Citation
(No. 2) (Amendment) Order, 1996.

2. In this Order, “the Order” means the Provisional Collection of
Taxes (No. 2) Order, 1996. Interpretation
L.N. No. 202
of 1996

3. Paragraph 4 of the Order is revoked and the following paragraph
is substituted: Paragraph 4
revoked and
substituted

“Chap. 48:50
amended” 4. (1) The Motor Vehicles and Road Traffic Act is
amended—
(a) in section 2—

(i) by deleting the definitions of
“agricultural tractor”, “agricultural
trailer” and “industrial tractor” and
substituting the following
definitions respectively:

“ “agricultural tractor” means a
tractor registered under
this Act exclusively for
agricultural purposes;

“agricultural trailer” means a
trailer registered under this
Act exclusively for
agricultural purposes;

“industrial tractor” means a
tractor registered under
this Act exclusively for
industrial purposes;”;

(ii) in the definition of “Assistant
Transport Commissioner”, by
deleting the words “licensing.”;

- (iii) in the definition of "Licensing Authority", by deleting the words ", licensing";
- (iv) in the definition of "maximum gross weight", by deleting the word "licensed" and substituting the word "registered";
- (v) in the definition of "maxi-taxi", by deleting the word "twelve" and substituting the word "twenty-five";
- (vi) in the definition of "motor omnibus" by deleting the word "licensed" and substituting the word "registered";
- (b) in section 3(2)(a), by deleting the words "and fees";
- (c) in section 4(1), by deleting the words " , the licensing";
- (d) in section 15(1)(a), by deleting the words "or if it has not been re-licensed for three consecutive years" and substituting the words "or that section 23(1) has been contravened";
- (e) by repealing section 19G;
- (f) by deleting the following Part heading:

**"PART III
LICENSING OF MOTOR VEHICLES";**

- (g) in section 21—
 - (i) in subsection (1)—
 - (A) by deleting paragraph (a);
 - (B) in paragraph (b), by deleting the word "licence" and substituting the word "registration";
 - (C) in paragraph (c), by deleting from the words "licence or," to the words "that vehicle" and substituting the word "registration";
 - (D) by deleting subparagraph (i);

- (ii) by repealing subsections (3) and (4);
 - (iii) in subsection (5), by deleting the word "licensed" and substituting the word "registered";
 - (iv) by repealing subsections (6) to (8);
- (h) in section 22—
- (i) in subsection (2), by deleting the word "licensee" and substituting the words "registered owner";
 - (ii) in subsection (3), by deleting the words "period of validity of the relevant licence" and substituting the words "calendar year in which the permit was issued";
- (i) in section 22A(1), by deleting the word "licensed" and substituting the word "registered";
- (j) in section 23—
- (i) in subsection (1), by deleting the words " , and no licence or permit shall be issued in respect thereof";
 - (ii) by inserting after subsection (1), the following subsection:
 - (1A) The Licensing Authority shall cancel the registration of any vehicle or trailer referred to in subsection (1) where, in relation to that vehicle or trailer, subsection (1) is contravened;
 - (iii) in subsection (2), by deleting the words "and the payment of such licence fees";
 - (iv) in subsection (3), by deleting the word "licensed" and substituting the word "registered";
- (k) by repealing section 24;
- (l) in section 25—
- (i) by repealing subsection (1);
 - (ii) in subsection (2), by deleting the words "and as regards the licence that may be issued in respect of any such vehicle";
- (m) by repealing sections 26 to 33;
- (n) in section 41(1), by deleting from the words " , and be also" to the words "such motor vehicle";

- (o) by repealing section 89A;
- (p) in the First Schedule—
- (i) by deleting items (1) to (6); and
 - (ii) by inserting after the words “\$20,000.00” and “\$30,000.00” respectively occurring in item 25 the words “or the motor vehicle tax payable under sub-item 1. (5) of Part 1 of Appendix A of the Fourth Schedule, whichever is the greater”;
- (q) in Appendix A of the Fourth Schedule—
- (i) in paragraph 1 by adding after item 1. (4) the following sub-item:

“ (5) Completely built-up foreign used motor vehicles imported by persons other than returning nationals which vehicles are of age as follows:

 - (a) one year and less as specified in subparagraphs (1), (2), (3) and (4);
 - (b) over one year but not exceeding two years 90% of the tax specified in subparagraphs (1), (2), (3) and (4), or the fee payable in item 25 of the First Schedule, whichever is the greater;
 - (c) over two years but not exceeding three years 75% of the tax specified in subparagraphs (1), (2), (3) and (4), or the fee payable in item 25 of the First Schedule, whichever is the greater;

- (d) over three years but not exceeding four years 50% of the tax specified in subparagraphs (1), (2), (3) and (4), or the fee payable in item 25 of the First Schedule, whichever is the greater;
- (e) over four years but not exceeding five years 25% of the tax specified in subparagraphs (1), (2), (3) and (4), or the fee payable in item 25 of the First Schedule, whichever is the greater.

For the purpose of determining the age of a locally assembled motor vehicle using foreign parts, the age of the vehicle shall be deemed to be the age of the 'body shell' of the vehicle.";

(ii) In Part II—

- (A) by deleting the word "citizen" and substituting the words "returning national"; and
- (B) by deleting the words "(a) or (b)", occurring in paragraph (a) of item 1.

(2) The Motor Vehicles and Road Traffic Regulations are amended—

- (a) in regulation 7(1)(a)(i), by deleting the words " "X" for vehicles which the Licensing Authority has exempted from payment of licence fees and duties under section 33(3) of the Act" and substituting the words " "X" for any other vehicle";

(b) by deleting the following heading Part:

“PART III

LICENSING”;

(c) by repealing regulation 13;

(d) in regulation 14(a), by deleting the words “or licensing purposes”;

(e) by repealing regulations 15 and 16;

(f) in regulation 17, by deleting the words “the licence” and substituting the words “its registration”;

(g) in regulation 27—

(i) subregulation (1)—

(A) by deleting the words “applicant for the grant or renewal of a licence in respect” and substituting the word “owner”;

(B) by inserting after the word “produce,” the words “, annually,”;

(ii) in subregulation (2) by deleting from the words “and no licence” occurring after the word “Schedule” to the word “Regulation”;

(iii) by repealing subregulation (6);

(iv) in subregulation (7) by deleting from the words “, and to enable” to the words “examination of the vehicle”;

(v) by repealing subregulation (8);

(vi) in subregulation (9) by deleting the words “of licences and ”;

(vii) in subregulation (10), by deleting the words “applicant for the grant or renewal of a licence under this regulation” and substituting the words “owner of a public service vehicle, rented car, goods vehicle or trailer”;

- (h) in regulation 70(e), by deleting the word “licensed” and substituting the word “registered”;
- (i) in regulation 81(1)(c), by deleting the word “licence” and substituting the word “registration”;
- (j) in regulation 82, under the sub-heading “Fares by Time”, by deleting the word “licensed” in both places where it occurs and substituting in each place, the word “registered”.

4. Paragraph 5 of the Order is amended—

Paragraph 5
amended

(a) in subparagraph (d)—

- (i) by deleting sub-subparagraph (ii) and substituting the following sub-subparagraph:

“(ii) in subsection (3)—

(A) by deleting the words “and (5B)” and substituting the words “(5B) and (9),”;

(B) by deleting the words “twenty thousand” and substituting the words “eighteen thousand”;

- (ii) by renumbering subparagraphs (iii) and (iv) as (v) and (vi) respectively and inserting after subparagraph (ii), the following subparagraphs:

“(iii) in subsection (4)—

(A) by deleting the words “either of them or by them jointly” and substituting the words “both spouses jointly”;

(B) by inserting after the word “accordingly” the words “save that the deduction is limited to eighteen thousand dollars in respect of each spouse”;

- (iv) by inserting after subsection (4), the following:

“(4A) The deduction referred to in subsection (4) may be claimed by each spouse where the spouses are joint owners and mortgagors or co-mortgagors of the property, as if it were a deduction for expenses incurred in the production of income.”;

(b) by deleting subparagraph (j) and substituting the following subparagraph:

“(j) in section 31(1)—

(i) by deleting the words “An individual to whom section 17 applies who” and substituting the words “Subject to section 10(9), an individual to whom section 17 applies who”;

(ii) in paragraph (b), by deleting from the words “to an aggregate amount” to the words “section 20”;

(c) in subparagraph (l), by deleting the words “48D” and substituting the words “48E”;

(d) in subparagraph (n) by deleting the words “48E,” and “48J”;

(e) in subparagraph (o), by deleting the Table and substituting the following Table:

<i>“Chargeable Income</i>	<i>Rate of Tax</i>
(a) for every dollar of the first \$50,000.00	28 cents
(b) for every dollar thereafter	... 35 cents”.

5. The Order is amended by inserting after paragraph 6, the following paragraph:

“Chap. 75:04
amended

6A. The Petroleum Taxes Act is amended in section 9 by deleting paragraph (c).”.

6. Paragraph 7 of the Order is amended—

(a) by deleting the words “8th May, 1996” occurring in subparagraph (a)(i) and substituting the words “11th January, 1996”;

(b) by inserting after the words “class 4 or 5” occurring in subparagraph (a)(iii) the words “specified in section 50(1) of the Motor Vehicles and Road Traffic Act”;

(c) by deleting paragraph (b) and substituting the following:

“(b) in section 45A—

(i) with effect from 11th January, 1996, by deleting the word “citizen” wherever it occurs and substituting the words “returning national”;



Paragraph 6A
inserted

(ii) by adding after subsection 2(c), the following paragraph:

“(d) that the motor vehicle is imported into Trinidad and Tobago within six months before or after his return.”;

(d) in subparagraph (c), by deleting the words “by deleting the First Schedule and substituting the following Schedule:” and substituting the following words:

“by reducing by five per cent the rates of duty specified in the First Schedule except in the case of—

(i) goods in relation to which the rate of duty is specified as “Free”, 2.5 per cent, 5 per cent, 10 per cent or 40 per cent;

(ii) goods falling under the following tariff heading numbers and descriptions:”;

(e) by deleting the words “30 per cent” occurring as the rate of duty in tariff heading No. 7320.101 and substituting the words “20 per cent”;

(f) in subparagraph (d), by deleting item 6(c) and substituting the following item:

“6(c) household effects, admitted as such by the Comptroller not exceeding a c.i.f. value of one hundred thousand dollars which accompany a returning national of Trinidad and Tobago and which are for his personal use and not for sale or exchange on condition that he is returning to reside in Trinidad and Tobago and has resided abroad continuously for at least five years immediately prior to his return.”.

7. This Order comes into effect on 1st January, 1997.

Commence-
ment

Dated this 31st day of December, 1996.

C. SOOKRAM
Secretary to Cabinet