

LEGAL NOTICE NO. 117

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, 2017

1. This Order may be cited as the Provisional Collection of Taxes Citation
Order, 2017.

2. The Schedule to the Registration of Clubs Act is repealed and the Chap. 21:01
following Schedule substituted: amended

“SCHEDULE

(Section 23)

TAXES PAYABLE ON GAMBLING TABLES AND OTHER DEVICES

For every Baccarat Table	\$100,000.00 per annum
For every Black Jack Table	\$120,000.00 per annum
For every Caribbean Stud Poker Table	\$150,000.00 per annum
For every Dice Table	\$70,000.00 per annum
For every Poker Table	\$60,000.00 per annum
For every Roulette Table	\$120,000.00 per annum
For every Electronic Roulette Device	\$120,000.00 per annum
For every Rum 32 Table	\$150,000.00 per annum
For every Sip Sam Table	\$150,000.00 per annum
For every Slot Machine	\$24,000.00 per annum
For every other table or device not mentioned above	\$60,000.00 per annum”.

3. The Motor Vehicles and Road Traffic Act is amended in the Chap. 48:50
Fourth Schedule— amended

(a) in paragraph 8—

(i) in subparagraph (1), by inserting after the words
“commercial use,” wherever they occur, the words
“with an engine size not exceeding 1599 cc,”; and

(ii) by deleting subparagraph (2);

- (b) in paragraph 9—
- (i) by deleting subparagraph (2) and substituting the following subparagraph:

“ (2) In this paragraph, an “electric vehicle” means a vehicle which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device, with an engine size not exceeding 159 kilowatts.”;
 - (ii) by deleting subparagraph (3);
- (c) in paragraph 10—
- (i) by deleting subparagraph (2) and substituting the following subparagraph:

“ (2) In this paragraph, a “hybrid vehicle” means a vehicle which is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, with an engine size not exceeding 1599 cc.”;
 - (ii) by deleting subparagraph (3);
- (d) in Part I, item 1, by deleting items (b) and (c), and substituting the following items:
- | | |
|------------------------------------|----------------|
| “(b) Engine size exceeding 1599 cc | 10.00 per cc |
| but not exceeding 1799 cc | |
| (c) Engine size exceeding 1799 cc | 18.75 per cc”; |
| but not exceeding 1999 cc | |
- (e) in Part I, in item 7, by deleting items (a) and (b), and substituting the following item:
- “(a) Engine size exceeding 300 cc 2.00 per cc”; and
- (f) in Part IA, by deleting items 1(b) and (c), and substituting the following items:
- | | |
|----------------------------|----------------------|
| “(b) Engine size exceeding | 10.00 per kilowatt |
| 159 kilowatts but not | |
| exceeding 179 kilowatts | |
| (c) Engine size exceeding | 18.75 per kilowatt”. |
| 179 kilowatts but not | |
| exceeding 199 kilowatts | |

4. The Value Added Tax Act is amended in Schedule 2—

- (a) by deleting item 8(3) and substituting the following item:
- “ (3) In subitem (2), “electric vehicle” means a vehicle which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device, with an engine size not exceeding 159 kilowatts.”;

- (b) by deleting item 8(5) and substituting the following item:
 - “ (5) In subitem (4), a “hybrid vehicle” means a vehicle which is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, with an engine size not exceeding 1599 cc.”;
- (c) by deleting item 8(6);
- (d) by inserting after item 8, the following item:
 - “8A. A motorcycle with an engine size not exceeding 300 cc.”; and
- (e) in item 43—
 - (i) by inserting after the words “commercial use,” wherever they occur, the words “with an engine size not exceeding 1599 cc.”;
 - (ii) by deleting subitem (3).

5. The Customs Act is amended—

Chap. 78:01
amended

- (a) in section 45B, by repealing subsection (2) and substituting the following subsection:
 - “ (2) In this section, an “electric vehicle” means a vehicle which is propelled by an electric motor powered by a rechargeable battery pack or other energy storage device, with an engine size not exceeding 159 kilowatts.”;
- (b) by repealing section 45B(3);
- (c) in section 45C, by repealing subsection (2) and substituting the following subsection:
 - “ (2) In this section, a “hybrid vehicle” means a vehicle which is capable of being propelled by a combination of an internal combustion engine and an on-board rechargeable energy system or other energy storage device, with an engine size not exceeding 1599 cc.”;
- (d) by repealing section 45C(3);
- (e) by inserting after section 45C, the following sections:
 - “Exemption
for motor
vehicles
manufactured
to use
compressed
natural gas

45D. Notwithstanding section 6 and the First Schedule, import duty shall not be imposed in respect of a—

 - (a) new motor vehicle, imported for private or commercial use, with an engine size not exceeding 1599 cc, which is manufactured to use compress natural gas; or

- (b) used motor vehicle, imported for private or commercial use, with an engine size not exceeding 1599 cc, which is manufactured to use compressed natural gas and is not older than four years from the year of manufacture.

Exemption for motorcycles 45E. Notwithstanding section 6 and the First Schedule, import duty shall not be imposed in respect of a motorcycle with an engine size not exceeding 300 cc.”;

(f) in the First Schedule as follows:

- (i) in respect of heading “4012.20.10”, in the third column, by deleting the word “Free” and substituting the words “30%”;
- (ii) in respect of heading “4012.20.90”, in the third column, by deleting the word “Free” and substituting the words “30%”;
- (iii) in respect of heading “4012.90.00”, in the third column, by deleting the word “Free” and substituting the words “30%”;
- (iv) in respect of heading “87.03”, insert the following:

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN	FOURTH COLUMN
<i>Heading</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>	<i>Unit(s)</i>
“Ex 8703.90.00	Electric vehicles with engine size exceeding 159 kw	37.5%	kg and u”;

- (v) in respect of heading “8703.23.30”, in the third column, by deleting the words “35%” and substituting the words “43.75%”;
- (vi) in respect of heading “8703.23.40”, in the third column, by deleting the words “35%” and substituting the words “43.75%”;
- (vii) in respect of heading “8703.32.30”, in the third column, by deleting the words “40%” and substituting the words “50%”;
- (viii) in respect of heading “8703.32.40”, in the third column, by deleting the words “40%” and substituting the words “50%”;

- (ix) in respect of heading “9504.30.00”, in the third column, by deleting the words “20%” and substituting the words “40%”;
- (x) in respect of heading “9504.50.00”, in the third column, by deleting the words “20%” and substituting the words “40%”;
- (xi) in respect of heading “9504.90.90”, in the third column, by deleting the words “20%” and substituting the words “40%”.

6. The Liquor Licences Act is amended in section 20B, by repealing subsection (1) and substituting the following subsections: Chap. 84:10
amended

“(1) There shall be charged on all amusement games, other than an electronic roulette device to be operated on premises referred to in section 20A, a tax to be known as a “gaming tax”, which shall be payable annually at the rate of six thousand dollars in respect of each amusement game.

(1A) The gaming tax applicable to electronic roulette devices shall be payable annually at the rate of one hundred and twenty thousand dollars in respect of each device.

(1B) In this section an “electronic roulette device” means a gaming device that automatically spins a ball around a mechanical roulette wheel and determines the outcome of a round of play via electronic sensors.”.

7. Clauses 2, 3(a), (b), (c), (d) and (f), 4(a), (b), (c) and (e), 5(a), (b), (c), (d), and (f)(iv), (v), (vi), (vii) and (viii) and 6 come into effect on 1st January, 2018. Commencement

Dated this 23rd day of October, 2017.

L. RODRIGUEZ
Secretary to Cabinet