

LEGAL NOTICE NO. 163

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, 2016

1. This Order may be cited as the Provisional Collection of Taxes Order, 2016. Citation

2. This Order comes into operation on 20th October, 2016.

Commencement

3. The Miscellaneous Taxes Act is amended—

Chap. 77:01  
amended

(a) by inserting after Part XIV the following Part:

“PART XV

ONLINE PURCHASE TAX

70. (1) A tax called the online purchase tax shall be charged on the value of a good which is—

Online  
purchase tax

- (a) purchased by means of an electronic transaction;
- (b) imported into Trinidad and Tobago by air transportation;
- (c) consigned to a consumer; and
- (d) entered from a transit shed.

(2) The rate of the online purchase tax is 7 per cent of the value of a good and is payable by the importer.

(3) In this section—

“consumer” has the meaning assigned to it in section 2 of the Electronic Transactions Act;

Chap. 22:05

“electronic transaction” has the meaning assigned to it in section 2 of the Electronic Transactions Act;

“entered” has the meaning assigned to it in section 2 of the Customs Act;

Chap. 78:01

“importer” has the meaning assigned to it in section 2 of the Customs Act;

“value of a good” means the value determined in accordance with the Sixth Schedule of the Customs Act; and

“transit shed” has the meaning assigned to it in section 2 of the Customs Act.

Tax Authority 71. (1) The Tax Authority for the purpose of this Part is the Comptroller of Customs and Excise.

Chap. 78:01 (2) The Comptroller may exercise the powers given for the collection, enforcement and management of duty under the Customs Act and any other written law in respect of the online purchase tax.

President may remit tax 72. The power of the President to remit Customs Duty under section 9 of the Customs Act shall apply *mutatis mutandis* to the online purchase tax.”; and

(b) in the Sixth Schedule by deleting Part II and substituting the following Part:

“PART II

Tariff Heading Number	Description of Goods	Rate of Tax
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$30.16 per kilogram
2402.20.00	Cigarettes containing tobacco	\$4.38 per pack of 20 and so in proportion when not so packed
2402.90.00	Other	\$4.38 per pack of 20 and so in proportion when not so packed
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>	

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<i>Tariff Heading Number</i>	<i>Description of Goods</i>	<i>Rate of Tax</i>
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$57.25 per kilogram
2403.19.00	Other	\$57.25 per kilogram”

Dated this 19th day of October, 2016.

L. RODRIGUEZ  
*Secretary to Cabinet*