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.

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

3. The Miscellaneous Taxes Act is 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—

   (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;

   “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;
“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.

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

(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.

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"

<table>
<thead>
<tr>
<th>Tariff Heading Number</th>
<th>Description of Goods</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2402.10.00</td>
<td>Cigars, cheroots and cigarillos, containing tobacco</td>
<td>$30.16 per kilogram</td>
</tr>
<tr>
<td>2402.20.00</td>
<td>Cigarettes containing tobacco</td>
<td>$4.38 per pack of 20 and so in proportion when not so packed</td>
</tr>
<tr>
<td>2402.90.00</td>
<td>Other</td>
<td>$4.38 per pack of 20 and so in proportion when not so packed</td>
</tr>
<tr>
<td>24.03</td>
<td>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</td>
<td></td>
</tr>
</tbody>
</table>
Provisional Collection of Taxes Order, 2016

<table>
<thead>
<tr>
<th>Tariff Heading Number</th>
<th>Description of Goods</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2403.11.00</td>
<td>Water pipe tobacco specified in Subheading Note 1 to this Chapter</td>
<td>$57.25 per kilogram</td>
</tr>
<tr>
<td>2403.19.00</td>
<td>Other</td>
<td>$57.25 per kilogram</td>
</tr>
</tbody>
</table>

Smoking tobacco, whether or not containing tobacco substitutes in any proportion:

Dated this 19th day of October, 2016.

L. RODRIGUEZ
Secretary to Cabinet