

LEGAL NOTICE NO. 344

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, 2020

1. This Order may be cited as the Provisional Collection of Taxes Citation
Order, 2020.

2. The Miscellaneous Taxes Act is amended by repealing Part II of Chap. 77:01
the Sixth Schedule and substituting the following Part: amended

“PART II

<i>Tarriff Heading Number</i>	<i>Description of Goods</i>	<i>Tax</i>
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$36.19 per kilogram
2402.20.00	Cigarettes containing tobacco	\$5.26 per pack of 20 and so in proportion when not so packed
2402.90.00	Other	\$5.26 per pack of 20 and so in proportion when not so packed
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.	
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	

<i>Tariff Heading Number</i>	<i>Description of Goods</i>	<i>Tax</i>
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$68.70 per kilogram
2403.19.00	Other	\$68.70 per kilogram”.

Chap. 78:01
amended

3. The Customs Act is amended in the First Schedule, by deleting the rates of duty set out in the Third Column which correspond to the Tariff Heading Numbers and Description of Goods set out in the First and Second Columns respectively, and substituting the following new rates of duty:

<i>“Heading</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	78.84%
2402.20.00	Cigarettes containing tobacco	78.84%
2402.90.00	Other	78.84%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.	
	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	78.84%
2403.19.00	Other	78.84%

<i>Heading</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2403.91.00	“Homogenized” or “reconstituted” tobacco	78.84%
2403.99.00	Other:	
2403.99.10	Snuff	78.84%
2403.99.90	Other	78.84%.”

4. The Customs (Import Duty) (Caribbean Common Market) Order Legal Notice No. 50 of 1980 amended is amended in the Schedule by deleting the Common Market rates of duty set out in the Third Column which correspond to the Tariff Heading Numbers and Tariff Description set out in the First and Second Columns respectively, and substituting the following Common Market rates of duty:

<i>“FIRST COLUMN Tarriff Heading Number</i>	<i>SECOND COLUMN Tariff Description</i>	<i>THIRD COLUMN Common Market rate of Duty</i>
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$36.19 per kilogram
2402.20.00	Cigarettes containing tobacco	\$5.26 per pack of 20 and so in proportion when not so packed
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences. 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	\$68.70 per kilogram
2403.19.00	Other	\$68.70 per kilogram.”

Legal Notice
No. 162 of
2016 is
amended

5. The Excise Duty (Tobacco Products) Order is amended in clause 2 by deleting the Excise Duty set out in the Third Column which correspond to the Tariff Heading Number and Product set out in the First and Second Columns respectively, and substituting the following new Excise Duty:

<i>"Tarriff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$36.19 per kilogram
2402.20.00	Cigarettes containing tobacco	\$5.26 per pack of 20 and so in proportion when not so packed
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. 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	\$68.70 per kilogram
2403.19.00	Other	\$68.70 per kilogram."

Commence-
ment

6. This Order comes into operation on the 20th day of October, 2020.

Dated this 20th day of October, 2020.

C. HEMLEE
Secretary to Cabinet