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First Session Thirteenth Parliament Republic of Trinidad and Tobago

REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 14 of 2025

[L.S.]

AN ACT to make provisions of a financial nature and other related matters

[Assented to 23rd December, 2025]

ENACTED by the Parliament of Trinidad and Tobago as follows: Enactment

1. This Act may be cited as the Finance Act, 2025. Short title

2. The Prime Minister's Pension Act is amended in section 4A, by repealing subsection (1) and substituting the following subsection: Chap. 2:51 amended

"(1) A person, including a retired Prime Minister, is eligible on every fifth anniversary of

the date he ceased to be Prime Minister for a revised Prime Minister's pension equivalent—

(a) to—

(i) one-third of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(a)*;

(ii) one-half of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(b)*;

(iii) two-thirds of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(c)*; or

(iv) the full amount of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(d)*; or

(b) to—

(i) one-fourth of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(a)*;

(ii) three-eighths of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(b)*;

(iii) one-half of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(c)*; or

(iv) three-fourths of the salary payable to the incumbent on that date, in the case of a person referred to in section 4(1)*(d)*,

where he has exercised the option under section 4(2).".

3. The Gambling and Betting Act is amended— Chap. 11:19 amended

(a) in section 19—

(i) in subsection (1), by deleting the words "is liable on summary conviction to a fine of three thousand dollars or to imprisonment for twelve months" and substituting the words "commits an offence";

(ii) by inserting after subsection (1), the following subsection:

"(1A) A person who commits an offence under subsection (1) is liable on—

(a) summary conviction to a fine of two hundred and fifty-thousand dollars and to imprisonment for three years; or

(b) conviction on indictment to a fine of three million dollars and to imprisonment for seven years.";

(b) in section 20(4), by deleting the words "seven hundred and fifty dollars" and substituting the words "thirty thousand dollars and to imprisonment for two years"; and

(c) in section 21(3), by deleting the words "one thousand five hundred dollars" and substituting the words "thirty thousand dollars and to imprisonment for two years".

Chap. 18:01 amended

4. (1) The Immigration Act is amended—

(a) in section 2, by inserting in the appropriate alphabetical sequence, the following definitions:

" "Customs laws" has the meaning assigned to it in section 2 of the Customs Act;

Chap. 78:01

"data message" has the meaning assigned to it in section 2 of the Electronic Transactions Act;

Chap. 22:05

"electronic" has the meaning assigned to it in section 2 of the Electronic Transactions Act;

"electronic record" has the meaning assigned to it in section 2 of the Electronic Transactions Act;";

(b) in section 37, by repealing subsection (3);

(c) by inserting after section 37, the following section:

"Declarations by persons entering or leaving Trinidad and Tobago

37A. (1) All passengers and crew seeking to enter Trinidad and Tobago shall be required to report to an immigration officer at a place to be determined by him and to complete and submit an arrival declaration, in such form and manner as may be approved by the Chief Immigration Officer and to submit their travel documents and other papers for examination.

(2) All passengers and crew seeking to leave Trinidad and Tobago—

(a) shall complete and submit a departure declaration in such form and manner as may be approved by the Chief Immigration Officer; and

(b) may be required to report to an immigration officer at a place to be determined by him and to submit their travel documents and other papers for examination.

(3) Where a person completes and submits an arrival or departure declaration by electronic means—

(a) he shall—

(i) in such form and manner as may be approved by the Chief Immigration Officer, be provided a data message confirming the submission of his declaration; and

(ii) present the data message to an immigration officer; and

(b) the electronic record of the declaration and the data message confirming the submission of the declaration shall be—

(i) admissible in evidence; and

(ii) received as *prima facie* evidence that the person named in the declaration made the statements in the declaration.

(4) The Chief Immigration Officer may disclose information in an arrival or departure declaration—

(a) to the Comptroller of Customs for the purpose of enforcing, or ensuring compliance with, the Customs laws; or

(b) to such other persons, and for such purposes, as the Minister may, by Order, prescribe.";

(d) in the Immigration Regulations -

(i) in regulation 3—

(A) by revoking subregulation (2) and substituting the following subregulation:

"(2) Before being permitted to enter or remain in Trinidad and Tobago, every person referred to

in subregulation (1) shall complete and submit a declaration in such form and manner approved by the Chief Immigration Officer."; and

(B) by revoking subregulation (4).

(ii) in regulation 4, by revoking subregulation (1) and substituting the following subregulation:

"(1) The admission of every person into Trinidad and Tobago shall be recorded by the immigration officer who has conducted the examination in accordance with regulation 3(2), and unless such record has been made, a person may be treated as not having been admitted in accordance with these Regulations.".

(iii) in regulation 32—

(A) by revoking subregulation (4) and substituting the following subregulation:

"(4) The master shall ensure that each passenger whose name appears on the ship's manifest is in possession of his passport or other valid and unexpired travel document and a valid visa if required, in accordance with these Regulations."; and

(B) in subregulation (5), by deleting paragraph *(a)* and substituting the following paragraph:

"*(a)* ensure that each passenger is in possession of his passport or other valid and unexpired travel document and a valid visa if required, in accordance with these Regulations;".

(iv) in regulation 33—

(A) in subregulation (2)—

(I) in paragraph *(b)*, by deleting the word ";" and substituting the word "."; and

(II) by deleting paragraph *(c)*; and

(B) by inserting after subregulation (2), the following subregulation:

"(2A) Each passenger of any vessel leaving Trinidad and Tobago shall be required to furnish a declaration in such form and manner approved by the Chief Immigration Officer.".

5. The Statistics Act is amended in section 17(2), by inserting after the words "section,", in the first place where they occur, the words "the Governor of the Central Bank of Trinidad and Tobago appointed pursuant to section 7 of the Central Bank Act, and". Chap. 19:02 amended

6. The National Lotteries Act is amended— Chap. 21:04 amended

(a) in section 2, by deleting the definition of "instant lottery surplus";

(b) in section 21—

(i) in paragraph *(d)*, by deleting the word "and";

(ii) in paragraph *(e)*, by deleting the full stop and substituting the words "; and";

(iii) by inserting after paragraph *(e)*, the following paragraph:

"*(f)* deposits into the Sport and Culture Fund established by section 3 of the Sport and Culture Fund Act."; and

(iv) by inserting after subsection (2), the following subsection:

"(3) Notwithstanding subsection (1), the expenditure described in paragraphs *(b)*, *(c)*, *(d)*, *(e)* and *(f)* of that subsection shall not exceed the amount fixed by the Minister.";

(c) in section 23, by inserting after the words "At the end of each", the words "quarter of each";

(d) by repealing section 23A;

(e) by inserting after section 32, the following section:

"Offence in connection with on-line lottery

33. (1) A person who is not an agent in relation to a draw of an on-line lottery regulated under this Act and who—

(a) prints any tickets for use;

(b) sells or distributes, or offers or advertises for sale or distribution, or

has in his possession for the purpose of sale or distribution, any ticket or chance;

(c) receives a play, issues a ticket or pays out any money pursuant to the results of an on-line lottery draw;

(d) has in his possession or under his control any ticket; or

(e) causes, procures or attempts to procure any person to do any of the acts mentioned in paragraphs *(a)* to *(e)*,

commits an offence.

(2) A person who commits an offence under subsection (1) is liable on—

(a) summary conviction to a fine of two hundred and fifty thousand dollars and to imprisonment for three years; or

(b) conviction on indictment to a fine of three million dollars and to imprisonment for seven years.

(3) A person who is an agent in relation to a draw of the on-line lottery regulated under this Act and receives a play, issues a ticket or pays out any money pursuant to the results of an on-line lottery draw,

but does not remit the proceeds to the Board, commits an offence and is liable on—

(a) summary conviction to a fine of two hundred and fifty thousand dollars and to imprisonment for three years; or

(b) conviction on indictment to a fine of three million dollars and to imprisonment for seven years.

(4) In any proceedings for an offence under subsection (3), a certificate under the seal of the Board certifying—

(a) the results of an on-line lottery draw; and

(b) the identity of the authorised agents of the Board,

shall be *prima facie* evidence of the particulars certified by and in the certificate.

(5) For the purposes of this section—

"references to printing" shall be construed as including references to writing and other modes of representing to reproducing words or symbols in a visible form;

"agent" means a person who has entered into an agreement with the Board to conduct on-line

lottery sales and operations during the period of the agreement; and

"ticket" includes a printed ticket, in the form of a receipt or otherwise, issued by any person or terminal or any electronic or other means to record the word name of the game, the player's plays, any direct or indirect reference to the draw, including the number of the draw in numerals or words, including numbers in the inclusive range of "1" through "36", or any other relevant information.".

Chap. 30:04 amended

7. The Tobacco Control Act is amended in section 37—

(a) in subsection (1)*(a)*—

(i) in subparagraph (i), by deleting the words "fifty thousand dollars and to imprisonment for three months" and substituting the words "one hundred thousand dollars and to imprisonment for six months";

(ii) in subparagraph (ii), by deleting the words "one hundred thousand dollars and to imprisonment for six months" and substituting the words "two hundred thousand dollars and to imprisonment for one year"; and

(iii) in subparagraph (iii), by deleting the words "one hundred thousand dollars and to imprisonment for nine months" and substituting the words

"two hundred and fifty thousand dollars and to imprisonment for two years";

(b) in subsection (1)*(b)*, by deleting the words "two hundred thousand dollars and to imprisonment for one year" and substituting the words "five hundred thousand dollars and to imprisonment for three years"; and

(c) in subsection (2)—

(i) in paragraph *(a)*, by deleting the words "one hundred thousand dollars and to imprisonment for six months" and substituting the words "two hundred and fifty thousand dollars and to imprisonment for two years"; and

(ii) in paragraph *(b)*, by deleting the words "two hundred thousand dollars and to imprisonment for one year" and substituting the words "five hundred thousand dollars and to imprisonment for three years".

8. The National Insurance Act is amended— Chap. 32:01 amended

(a) in section 38(1), by deleting the words "and A9" and substituting the words ", A9, A10 and A11";

(b) in section 41—

(i) in subsection (1), by deleting the words "and A9" and substituting the words ", A9, A10 and A11"; and

(ii) in subsection (2)—

(A) in paragraph *(h)*, by deleting the word "and";

(B) in paragraph *(i)*, by deleting the full stop and substituting the words "to 4th January, 2026;"; and

(C) by inserting after paragraph (i), the following paragraphs:

"*(j)* in Table A10 are effective from 5th January, 2026 to 3rd January, 2027; and

(k) in Table A11 are effective from 4th January, 2027."; and

(c) by inserting after section 54E, the following sections:

"Benefits in accordance with earnings class from 5th January 2026 Table A7 Third Schedule

54F. (1) An insured person who is eligible to receive or is in receipt of sickness or maternity benefit during the period 5th September, 2016 to 4th January, 2026, and continues to receive the benefit on or after 5th January, 2026, shall be paid at the rate of benefit in accordance with Table A7 in the Third Schedule.

(2) An insured person who is eligible to receive a sickness or maternity benefit on or after 5th January, 2026, shall be paid at the rate of benefit in accordance with Table A7 in the Third Schedule.

Third Schedule

(3) Where an insured person qualifies for retirement pension, invalidity pension or survivor's benefit on or after 5th January, 2026, and payment is to commence on or after that day, the rate of contribution which is to be used to

determine the average rate in accordance with section 54(2) of the Act shall, where contributions—

(a) were paid prior to 11th August, 1980, be converted to rates in effect on 5th January, 2026, in accordance with Table C1(E) of the Second Schedule;

Second Schedule

(b) were paid on or after 11th August, 1980, to 2nd May, 1999, be converted to rates in effect on 5th January, 2026, in accordance with Table C2(E) of the Second Schedule;

Second Schedule

(c) were paid on or after 3rd May, 1999, to 6th January, 2008, be converted to rates in effect on 5th January, 2026, in accordance with Table C3(E) of the Second Schedule; and

Second Schedule

(d) were paid on or after 7th January, 2008, to 4th January, 2026, be converted to rates in effect on 5th January, 2026, in accordance with Table C5(E) of the Second Schedule.

Second Schedule

(4) Where an insured person qualifies for sickness benefit or maternity benefit on or after

5th January, 2026, and payment is to commence on or after that day, the rate of contribution which is to be used to determine the average rate in accordance with section 54(2) of the Act shall, where contributions were paid prior to 5th January, 2026, be converted in accordance with the rates shown in Table C4(E) of the Second Schedule.

Second Schedule

(5) Persons who qualify for the receipt of retirement pension, invalidity pension or survivor's benefit on or after 5th January, 2026, shall be paid—

(a) such benefit in accordance with Part I of Tables B7 and C7 of the Third Schedule, effective from 5th January, 2026; and

Third Schedule

(b) the increments to those benefits and the increments shall be calculated at the rates in accordance with Part II of the Tables listed in paragraph *(a)*.

(6) Persons who qualify for the receipt of retirement pension, invalidity pension or survivor's benefit prior to 5th January, 2026, and continue to be eligible to receive the benefit on or after 5th January, 2026, shall be paid benefits in accordance with Tables B7 and C7 of the Third Schedule.

Third Schedule

(7) Persons who qualify for the receipt of disablement pension or death benefit prior to 5th January, 2026, and continue to be eligible to receive the benefit on or after 5th January, 2026, shall be paid benefits in accordance with Table D7 of the Third Schedule.

Third Schedule

(8) Persons who qualify for injury benefit, disablement grant, medical expenses and constant care and attendance allowance prior to 5th January, 2026, and continue to be eligible to receive such benefits on or after 5th January, 2026, shall be paid benefits in accordance with Table D7 of the Third Schedule and the National Insurance (Employment Injury) Payment of Medical Expenses Order.

Third Schedule

(9) Persons who qualify for the receipt of injury benefit, death benefit or disablement pension on or after 5th January, 2026, shall be paid benefits in accordance with Table D7 of the Third Schedule.

Third Schedule

Benefits in accordance with earnings class from 4th January 2027 Table A7 Third Schedule

54G. (1) An insured person who is eligible to receive or is in receipt of sickness or maternity benefit during the period 5th January, 2026, to 3rd January, 2027, and continues to receive the benefit on or after 4th January, 2027, shall be paid at the rate of benefit in accordance with Table A7 in the Third Schedule.

(2) An insured person who is eligible to receive a sickness or maternity benefit on or after 4th January, 2027, shall be paid at the rate of benefit in accordance with Table A7 in the Third Schedule.

Table A7 Third Schedule

(3) Where an insured person qualifies for retirement pension, invalidity pension or survivor's benefit on or after 4th January, 2027, and payment is to commence on or after that day, the rate of contribution which is to be used to determine the average rate in accordance with section 54(2) of the Act shall, where contributions—

(a) were paid prior to 11th August, 1980, be converted to rates in effect on 4th January, 2027, in accordance with Table C1(F) of the Second Schedule;

Table C1(F) Second Schedule

(b) were paid on or after 11th August, 1980, to 2nd May, 1999, be converted to rates in effect on 4th January, 2027, in accordance with Table C2(F) of the Second Schedule;

Table C2(F) Second Schedule

(c) were paid on or after 3rd May, 1999 to 6th January, 2008, be converted to rates in effect on 4th January, 2027, in accordance with Table C3(F) of the Second Schedule; and

Table C3(F) Second Schedule

(d) were paid on or after 7th January, 2008, to 3rd January, 2027, be converted to rates in effect on 4th January, 2027, in accordance with Table C5(F) of the Second Schedule.

Table C5(F) Second Schedule

(4) Where an insured person qualifies for sickness benefit or maternity benefit on or after 4th January, 2027, and payment is to commence on or after that day, the rate of contribution which is to be used to determine the average rate in accordance with section 54(2) of the Act shall, where contributions were paid prior to 4th January, 2027, be converted in accordance with the rates shown in Table C4(F) of the Second Schedule.

Table C4(F) Second Schedule

(5) Persons who qualify for the receipt of retirement pension, invalidity pension or survivor's benefit on or after 4th January, 2027, shall be paid—

(a) such benefit in accordance with Part I of Tables B7 and C7 of the Third Schedule, effective from 4th January, 2027; and

Tables B7 and C7 Third Schedule

(b) the increments to those benefits and the increments shall be calculated at the rates in accordance with Part II of the Tables listed in paragraph *(a)*.

(6) Persons who qualify for the receipt of retirement pension, invalidity pension or survivor's benefit prior to 4th January, 2027, and continue to be eligible to receive the benefit on or after 4th January, 2027, shall be paid benefits in accordance with Tables B7 and C7 of the Third Schedule.

Tables B7 and C7 Third Schedule

(7) Persons who qualify for the receipt of disablement pension or death benefit prior to 4th January, 2027, and continue to be eligible to receive the benefit on or after 4th January, 2027, shall be paid benefits in accordance with Table D7 of the Third Schedule.

Table D7 Third Schedule

(8) Persons who qualify for injury benefit, disablement grant, medical expenses and constant care and attendance allowance prior to 4th January, 2027, and continue to be eligible to receive such benefits on or after 4th January, 2027, shall be paid benefits in accordance with Table D7 of the Third Schedule and the National Insurance (Employment Injury) Payment of Medical Expenses Order.

Table D7 Third Schedule

(9) Persons who qualify for the receipt of injury benefit, death benefit or disablement pension on or after 4th January, 2027, shall be paid benefits in accordance with Table D7 of the Third Schedule.".

Table D7 Third Schedule

(d) in the Second Schedule—

(i) by inserting after Table A9, the following Tables:

"TABLE A10

EARNINGS CLASSES AND CONTRIBUTIONS FROM 5TH JANUARY, 2026

(Based on a contribution rate of 16.2%)

Earnings Class	Weekly Earnings	Monthly Earnings	Assumed Average Weekly Earnings	Employee's Weekly Contribution	Employer's Weekly Contribution	Total Weekly Contribution	Class Z Weekly (New)
	$	$	$	$	$	$	$
I	200 - 339.99	867 - 1472.99	270.00	14.60	29.20	43.80	2.20
II	340 - 449.99	1473 - 1949.99	395.00	21.30	42.60	63.90	3.20
III	450 - 609.99	1950 - 2642.99	530.00	28.60	57.20	85.80	4.30
IV	610 - 759.99	2643 - 3292.99	685.00	37.00	74.00	111.00	5.56
V	760 - 929.99	3293 - 4029.99	845.00	45.60	91.20	136.80	6.84
VI	930 - 1119.99	4030 - 4852.99	1,025.00	55.40	110.80	166.20	8.32
VII	1120 - 1299.99	4853 - 5632.99	1,210.00	65.30	130.60	195.90	9.80
VIII	1300 - 1489.99	5633 - 6456.99	1,395.00	75.30	150.60	225.90	11.30
IX	1490 - 1709.99	6457 - 7409.99	1,600.00	86.40	172.80	259.20	12.96
X	1710 - 1909.99	7410 - 8276.99	1,810.00	97.70	195.40	293.10	14.66
XI	1910 - 2139.99	8277 - 9272.99	2,025.00	109.40	218.80	328.20	16.42
XII	2140 - 2379.99	9273 - 10312.99	2,260.00	122.00	244.00	366.00	18.30
XIII	2380 - 2629.99	10313 - 11396.99	2,505.00	135.30	270.60	405.90	20.30
XIV	2630 - 2919.99	11397 - 12652.99	2,775.00	149.90	299.80	449.70	22.49
XV	2920 - 3137.99	12653 - 13599.99	3,029.00	163.60	327.20	490.80	24.55
XVI	3138 and over	13600 and over	3,138.00	169.50	339.00	508.50	25.43

TABLE A11

EARNINGS CLASSES AND CONTRIBUTIONS FROM 4TH JANUARY, 2027

(Based on a contribution rate of 19.2%)

Earnings Class	Weekly Earnings	Monthly Earnings	Assumed Average Weekly Earnings	Employee's Weekly Contribution	Employer's Weekly Contribution	Total Weekly Contribution	Class Z Weekly (New)
	$	$	$	$	$	$	$
I	200 - 339.99	867 - 1472.99	270.00	17.30	34.60	51.90	2.60
II	340 - 449.99	1473 - 1949.99	395.00	25.30	50.60	75.90	3.80
III	450 - 609.99	1950 - 2642.99	530.00	33.90	67.80	101.70	5.09
IV	610 - 759.99	2643 - 3292.99	685.00	43.80	87.60	131.40	6.58
V	760 - 929.99	3293 - 4029.99	845.00	54.10	108.20	162.30	8.12
VI	930 - 1119.99	4030 - 4852.99	1,025.00	65.60	131.20	196.80	9.85
VII	1120 - 1299.99	4853 - 5632.99	1,210.00	77.40	154.80	232.20	11.61
VIII	1300 - 1489.99	5633 - 6456.99	1,395.00	89.30	178.60	267.90	13.40
IX	1490 - 1709.99	6457 - 7409.99	1,600.00	102.40	204.80	307.20	15.36
X	1710 - 1909.99	7410 - 8276.99	1,810.00	115.80	231.60	347.40	17.37
XI	1910 - 2139.99	8277 - 9272.99	2,025.00	129.60	259.20	388.80	19.45
XII	2140 - 2379.99	9273 - 10312.99	2,260.00	144.60	289.20	433.80	21.69
XIII	2380 - 2629.99	10313 - 11396.99	2,505.00	160.30	320.60	480.90	24.05
XIV	2630 - 2919.99	11397 - 12652.99	2,775.00	177.60	355.20	532.80	26.65
XV	2920 - 3137.99	12653 - 13599.99	3,029.00	193.90	387.80	581.70	29.09
XVI	3138 and over	13600 and over	3,138.00	200.80	401.60	602.40	30.13”’

(ii) by inserting after Table C1(D), the following Tables:

"TABLE C1(E)

CONVERSION RATES: EARNINGS PRIOR TO 11TH AUGUST, 1980

Earnings Class prior to 11th August, 1980	Earnings Class on or after 5th January, 2026
I	I
II	I
III	I
IV	I
V	I
VI	I
VII	II
VIII	III

TABLE C1(F)

CONVERSION RATES: EARNINGS PRIOR TO 11TH AUGUST, 1980

Earnings Class prior to 11th August, 1980	Earnings Class on or after 4th January, 2027
I	I
II	I
III	I
IV	I
V	I
VI	I
VII	II
VIII	III";

(iii) by inserting after Table C2(D), the following Tables:

"TABLE C2(E)

CONVERSION RATES: EARNINGS FROM 11TH AUGUST, 1980 TO 2ND MAY, 1999

Earnings Class from 11th August, 1980 to 2nd May, 1999	Earnings Class on or after 5th January, 2026
I	I
II	I
III	I
IV	I
V	II
VI	III
VII	IV
VIII	V

TABLE C2(F)

CONVERSION RATES: EARNINGS FROM 11TH AUGUST, 1980 TO 2ND MAY, 1999

Earnings Class from 11th August, 1980 to 2nd May, 1999	Earnings Class on or after 4th January, 2027
I	I
II	I
III	I
IV	I
V	II
VI	III
VII	IV
VIII	V";

(iv) by inserting after Table C3(D), the following Tables:

"TABLE C3(E)

CONVERSION RATES: EARNINGS FROM 3RD MAY, 1999 TO 6TH JANUARY, 2008

Earnings Class from 3rd May, 1999 to 6th January, 2008	Earnings Class on or after 5th January, 2026
I	I
II	II
III	III
IV	IV
V	V
VI	VI
VII	VII
VIII	VIII
IX	IX
X	X
XI	XI
XII	XII

TABLE C3(F)

CONVERSION RATES: EARNINGS FROM 3RD MAY, 1999 TO 6TH JANUARY, 2008

Earnings Class from 3rd May, 1999 to 6th January, 2008	Earnings Class on or after 4th January, 2027
I	I
II	II
III	III
IV	IV
V	V
VI	VI
VII	VII
VIII	VIII
IX	IX
X	X
XI	XI
XII	XII";

(v) by inserting after Table C4(D), the following TABLES:

"TABLE C4(E)

CONVERSION RATES: EARNINGS PRIOR TO 5TH JANUARY, 2026

Earnings Class before 5th January, 2026	(Joint Weekly) Contribution Value on or after 5th January, 2026
I	43.81
II	64.06
III	85.79
IV	110.82
V	136.96
VI	166.05
VII	195.87
VIII	226.06
IX	259.20
X	293.07
XI	328.05
XII	365.97
XIII	405.74
XIV	449.55
XV	490.79
XVI	508.46

TABLE C4(F)

CONVERSION RATES: EARNINGS PRIOR TO 4TH JANUARY, 2027

Earnings Class before 4th January, 2027	(Joint Weekly) Contribution Value on or after 4th January, 2027
I	51.91
II	75.73
III	101.69
IV	131.56
V	162.13
VI	196.98
VII	232.18
VIII	267.73
IX	307.20
X	347.38
XI	388.98
XII	433.78
XIII	481.07
XIV	532.98
XV	581.69
XVI	602.67"; and

(vi) by inserting after Table C5(D), the following Tables:

"TABLE C5(E)

CONVERSION RATES: EARNINGS FROM 7TH JANUARY, 2008 TO 4TH JANUARY, 2026

Earnings Class from 7th January, 2008 to 4th January, 2026	Earnings class on or after 5th January, 2026
I	I
II	II
III	III
IV	IV
V	V
VI	VI
VII	VII
VIII	VIII
IX	IX
X	X
XI	XI
XII	XII
XIII	XIII
XIV	XIV
XV	XV
XVI	XVI

TABLE C5(F)

CONVERSION RATES: EARNINGS FROM 7TH JANUARY, 2008 TO 3RD JANUARY, 2027

Earnings Class from 7th January, 2008 to 3rd January, 2027	Earnings class on or after 4th January, 2027
I	I
II	II
III	III
IV	IV
V	V
VI	VI
VII	VII
VIII	VIII
IX	IX
X	X
XI	XI
XII	XII
XIII	XIII
XIV	XIV
XV	XV
XVI	XVI".".

Chap. 40:54 amended

9. The Sport and Culture Fund Act is amended—

(a) in section 2, by deleting the definitions of "instant lottery" and "instant lottery surplus"; and

(b) in section 5, by deleting paragraph *(a)* and substituting the following paragraph:

"*(a)* deposits made under the National Lotteries Act;".

10. The Motor Vehicles and Road Traffic Act is amended— Chap. 48:50 amended

(a) in section 19—

(i) in subsection (5), by deleting the words "two hundred dollars" and substituting the words "five hundred dollars"; and

(ii) in subsection (6), by deleting the words "five thousand dollars" and substituting the words "six thousand dollars";

(b) in section 21(1), by deleting the words "eight thousand dollars" and substituting the words "twelve thousand dollars";

(c) in section 42(1), by deleting the words "seven hundred and fifty dollars" and "fifteen hundred dollars" and substituting the words "fifteen hundred dollars" and "three thousand dollars", respectively;

(d) in section 56(3), by deleting the words "five hundred dollars" and substituting the words "nine hundred dollars";

(e) in section 61A—

(i) in subsection (1)—

(A) in paragraph *(a)*, by deleting the words "three hundred and fifty dollars" and substituting the words "six hundred and fifty dollars";

(B) in paragraph *(b)*, by deleting the words "eight hundred and seventy-five dollars" and substituting the words "one thousand, seven hundred and fifty dollars"; and

(C) in paragraph *(c)*, by deleting the words "one thousand, seven hundred and fifty dollars" and substituting the words "three thousand, five hundred dollars";

(ii) in subsection (2), by deleting the words "three hundred and fifty dollars" and substituting the words "six hundred and fifty dollars"; and

(iii) in subsection (3), by deleting the words "three hundred and fifty dollars" and substituting the words "six hundred and fifty dollars";

(f) in section 70A (2)—

(i) in paragraph *(a)*, by deleting the words "twelve thousand dollars" and substituting the words "twenty-four thousand dollars"; and

(ii) in paragraph *(b)*, by deleting the words "twenty-two thousand, five hundred dollars" and substituting the words "forty-five thousand dollars";

(g) in section 72, by deleting the words "one thousand dollars" and substituting the words "two thousand dollars";

(h) in section 97(2), by deleting the words "four hundred dollars" and substituting the words "seven hundred and fifty dollars"; and

(i) in the First Schedule—

(i) in item (13), by deleting the words "70.00" and "300.00", respectively and substituting the words "140.00" and "600.00";

(ii) in item 22, by deleting the word "70.00" and substituting the word "140.00";

(iii) in item (23), by deleting the word "40.00" and substituting the word "80.00"; and

(iv) in item (24), by deleting the words "40.00" and "100.00", respectively and substituting the words "80.00" and "200.00";

11. The Motor Vehicles Insurance (Third-Party Risks) Act is amended— Chap. 48:51 amended

(a) in section 3(2), by deleting the words "seven thousand, five hundred dollars and to imprisonment for two years" and substituting the words "fifteen thousand dollars and to imprisonment for four years"; and

(b) in section 22—

(i) in subsection (1), by deleting the word "two" and substituting the word "four"; and

(ii) in subsection (2), by deleting the words "two thousand dollars and to imprisonment for six months" and substituting the words "four thousand dollars and to imprisonment for one year"; and

(iii) in subsection (3), by deleting the words "six thousand dollars and to imprisonment for six months" and substituting the words "twelve thousand dollars and to imprisonment for one year".

Chap. 48:53 amended

12. The Maxi Taxi Act is amended in section 11—

(a) in subsection (1), by deleting the words "five thousand dollars" and substituting the words "seven thousand, five hundred dollars"; and

(b) in subsection (2), by deleting the words "five thousand dollars" and substituting the words "seven thousand, five hundred dollars".

Chap. 58:03 amended

13. The Valuation of Land Act is amended in section 27(1), by deleting the words "or the Property Tax Act".

Chap. 71:05 amended

14. The External Loans Act is amended in section 3(1), by deleting the words "fifty million Trinidad and Tobago dollars" and substituting the words "forty-five thousand million Trinidad and Tobago dollars".

Chap. 75:01 amended

15. The Income Tax Act is amended—

(a) in section 2, by inserting in the appropriate alphabetical sequence, the following definitions:

" "Chairman" means the Chairman of the Board appointed under section 3;

"Commissioner" means a Commissioner appointed under section 3;";

(b) in section 3, by repealing subsections (2), (3) and (4) and substituting the following subsections:

"(2) The Board shall consist of nine Commissioners as follows:

(a) six public officers as defined by section 3 of the Constitution;

(b) an Attorney-at-law with at least ten years' experience;

(c) an accountant with at least ten years' experience; and

(d) a Permanent Secretary in the Ministry with responsibility for finance who shall be an *ex officio* Commissioner.

(3) The President shall appoint the Commissioners under subsection (2)*(b)*, *(c)* and *(d)*.

(4) The President shall appoint one of the Commissioners appointed under subsection (2)*(a)* to be the Chairman.

(5) The appointment of a Commissioner under subsection (2)*(b)* and *(c)* shall be for a term of three years.

(6) For the purposes of this section—

"accountant" means an individual who is a member in good standing with the Institute of Chartered Accountants of Trinidad and Tobago; and

"Attorney-at-law" has the meaning assigned to it in the Legal Profession Act.";

(c) by inserting after section 3, the following sections:

"Meetings of the Board

3A. (1) The Board shall meet at least once every month.

(2) At any meeting of the Board, the Chairman shall preside over the proceedings and in the absence of the Chairman, the Commissioners present shall elect one of their number to preside over the proceedings of that meeting.

(3) The quorum of a meeting of the Board shall be five Commissioners.

(4) At any meeting of the Board, the Chairman or other Commissioner presiding shall have a casting vote in all matters in which a decision is taken by vote.

(5) The Board may regulate its own proceedings.

Committees

3B. (1) The Board shall appoint committees relating to—

(a) risk management;

(b) audit;

(c) taxpayer compliance; and

(d) information technology.

(2) The Board may appoint such other committees as it considers necessary for the efficient performance of its functions.

(3) A committee may inquire into and advise the Board on any matter within the scope of the Board's functions.

(4) Membership of a committee shall consist of at least one Commissioner and such other persons having any official duty or being employed in the administration of this Act, and the chairperson of a committee shall be a Commissioner.

(5) The Board shall appoint the chairperson of a committee.

(6) A committee shall be subject to the control of the Board and may be discharged or reconstituted at any time by the Board.

(7) A committee shall submit to the Board a monthly report of its activities and recommendations.

(8) The Board may by resolution—

(a) adopt the recommendations of a committee either wholly or with such modifications as it thinks fit; or

(b) reject the recommendations of a committee.

Minutes

3C. (1) Minutes of each meeting of the Board or a committee appointed under section 3B shall be kept in proper form.

(2) All decisions made by the Board or a committee shall be recorded in the minutes.

(3) The minutes shall be confirmed at the next meeting of the Board or the committee, as the case may be, and a copy of the minutes when prepared and confirmed shall, in the case of a committee, be forwarded to the Board.

Declaration of interest

3D. (1) A Commissioner or a member of a committee who has a direct or indirect interest in a matter under consideration by the

Board, shall disclose the fact of his interest at the earliest opportunity and shall not participate in the consideration of, or vote on, any question relating to the matter.

(2) Where an interest is discovered after a matter has been determined, the Commissioner or a member of a committee shall declare the interest to the Board at the earliest opportunity.

(3) Where the Board determines that the involvement of the Commissioner or a member of a committee influenced the deliberations or vote on the matter referred to in subsection (2)—

(a) the matter shall be re-examined; and

(b) the decision in which the Commissioner or a member of a committee participated may be rescinded, varied or confirmed.

(4) A Commissioner or a member of a committee who knowingly or wilfully fails to disclose his interest in accordance with this section, commits an offence and is liable on summary conviction to a fine of five hundred thousand dollars and to imprisonment for two years.

Annual report

3E. The Board shall within four months of the end of its financial year submit an annual report of its activities to the Minister who shall cause it to be laid in Parliament within three months of receipt of the report.";

(d) by inserting after section 18B, the following section:

"Deduction for contributions to registered animal shelters

18C. (1) An individual who, in any year of income, makes a *bona fide* contribution to a registered animal shelter, shall be entitled to deduct the amount of such contribution in ascertaining his chargeable income.

(2) For the purposes of this section—

"registered animal shelter" has the same meaning as in section 10Z of the Corporation Tax Act;

"contribution" means a financial donation evidenced by a receipt or certificate issued in accordance with subsection (4).

(3) The deduction under this section shall not exceed the lower of—

(a) twenty per cent of the total income of the individual for that year of income; or

(b) twenty thousand dollars ($20,000).

(4) A registered animal shelter receiving a contribution under this section shall issue to the individual a certificate of donation in the form approved by the Minister of Agriculture and Fisheries.".

16. The Corporation Tax Act is amended by inserting after section 10Y, the following section: Chap. 75:02 amended

"Deduction for contributions to registered animal shelters

10Z. (1) Notwithstanding any other provision of this Act, where in a year of income commencing 1st January, 2026, a company makes a *bona fide* financial contribution to a registered animal shelter, that company shall be entitled to deduct the amount of such contribution in ascertaining its chargeable profits for that year of income.

(2) For the purposes of this section—

"contribution" means a financial donation evidenced by a receipt or certificate issued in accordance with sub-section (4);

"registered animal shelter" means an institution, society or body—

(a) established in Trinidad and Tobago for the principal purpose of the care, rescue, shelter, or spaying and neutering of animals;

(b) registered under the Non-Profit Organisations Act, 2019, or the Companies Act, Chap. 81:01; and

(c) approved by the Minister of Agriculture and Fisheries.

(3) The deduction under this section shall not exceed the lower of—

(a) fifteen per cent of the chargeable profits of the company for that year of income; or

(b) one hundred thousand dollars.

(4) A registered animal shelter receiving a contribution under this section shall issue to the company, a certificate of donation in the form approved by the Minister of Agriculture and Fisheries.".

17. The Property Tax Act is repealed. Chap. 76:04 repealed

18. The Miscellaneous Taxes Act is amended— Chap. 77:01 amended

(a) by inserting after Part XV, the following Parts:

"PART XVI

COMMERCIAL ASSET LEVY

Interpretation 74. In this Part—

"Board" means the Board of Inland Revenue established by section 3 of the Income Tax Act; Chap. 75:01

"commercial asset levy" means the levy imposed by section 75 of this Part;

"licensed financial institution" means a financial institution that is licensed under section 16 of the Financial Institutions Act;

Chap. 79:09

"local insurer" has the meaning assigned to it under section 4 of the Insurance Act;

Chap. 84:01

"Minister" means the Minister with responsibility for finance;

"total assets" means total assets net of provisions made for loan losses and taxation recoverables owed by the State, in accordance with internationally recognised accounting standards, principles and practices;

"Tax Authority" means the Board.

Commercial asset levy

75. (1) There shall be levied and paid to the Board, a tax at the rate of 0.25 per cent to be known as a commercial asset levy, on the total assets of each licensed financial institution and each local insurer.

(2) The commercial asset levy shall be payable by a licensed financial institution and a local insurer quarterly in advance on 31st March, 30th June, 30th September and 31st December in each year of

income, and any outstanding balance of the levy shall be payable on or before 30th April of the following year.

(3) The quarterly instalments payable by a licensed financial institution or a local insurer shall be calculated on either—

(a) an estimate of the gross assets of the current year; or

(b) the actual gross assets for the previous year based on audited financial statements of the licensed financial institution or the local insurer,

whichever is the greater sum.

(4) Where the estimate of the gross assets of the current year referred to in subsection (3) is lower, the licensed financial institution or the local insurer, may apply to the Board to reduce its quarterly instalments.

(5) The provisions of section 3A(6), (7), (8), (9) and (10) of the Chap. 75:02 Corporation Tax Act shall apply with the necessary modifications and adaptations to the levy.

(6) The Board shall, in respect of the collection, recovery and enforcement of the commercial asset levy, have all the powers as it has in relation to income tax under the Chap. 75:01 Income Tax Act.

(7) The commercial asset levy shall be under the care and management of the Tax Authority.

Application of section 103A of Income Tax Act

76. Section 103A of the Income Tax Act shall apply as if references therein to taxes, penalties and interest under that Act included references to taxes, penalties and interest under this Part.

Filing of returns

77. (1) A licensed financial institution or a local insurer shall file a return by 30th April following the end of its financial year, on such form and manner, as may be approved by the Board.

(2) A licensed financial institution or a local insurer that fails, neglects or refuses to file a return after six months from the time required to file the return referred to in subsection (1), unless the Board otherwise directs, is liable to a penalty of one thousand dollars for every six months or part thereof during which the failure, neglect or refusal continues.

(3) A licensed financial institution or a local insurer is liable to pay interest for non-payment of the levy at a rate of fifteen per cent a year.

(4) Where a licensed financial institution or a local insurer fails, neglects or refuses to pay the commercial asset levy, the Board may rely on information provided by the Central Bank of Trinidad and Tobago in order to assess the commercial asset levy payable.

(5) The Central Bank of Trinidad and Tobago shall provide the information referred to in subsection (4) in the form of a certificate approved by the Board.

(6) The President may remit or refund the whole or any part of the commercial asset levy payable or paid, as the case may be, by a licensed financial institution or a local insurer, if he is satisfied that it would be just and equitable to do so.

Regulations

78. The Minister may make Regulations generally to give effect to the purposes of this Part.

PART XVII

LANDLORD BUSINESS SURCHARGE

Interpretation

79. In this Part—

"Board" means the Board of Inland Revenue established by section 3 of the Income Tax Act;

"landlord" means any person who is in receipt of rents and includes an agent of such person;

"landlord business surcharge" means the surcharge imposed by section 80 of this Part;

"Minister" means the Minister with responsibility for finance;

"premises" means premises of every description and includes buildings and

structures whether or not attached to the soil together with the curtilage thereof;

"rent" includes all income received by a landlord and declared as rent on the approved form by the Board under section 81(1)*(a)* of this Part; and

"Tax Authority" means the Board.

Landlord business surcharge

80. (1) A tax to be called the landlord business surcharge shall be charged in accordance with this Part.

(2) The landlord business surcharge shall be under the care and management of the Tax Authority.

Landlords to register with the Board

81. (1) Each landlord shall register the premises proposed to be let out with the Board, within three months of the commencement of this Part or such other date as the Minister may by Order prescribe, by—

(a) completing a form approved by the Board containing the following information:

(i) the description of the premises and where they are located;

(ii) the purpose for which the premises are being let out;

(iii) the name and address of the person who has title, or a right to title, to the premises;

(iv) the name and address of the person (if any) whom the landlord has appointed to be his agent; and

(v) such other information as the Board may require; and

(b) paying a one-time registration fee of twenty-five hundred dollars.

(2) The registration process shall be in such form and manner as may be approved by the Board.

(3) A landlord shall notify the Board of any change to the information provided under subsection (1)*(a)* within 30 days.

(4) A register referred to in subsection (1), shall be open to inspection by any person during office hours, upon payment of such fee, as the Minister may by Order prescribe.

(5) On application in writing and on payment of the fee prescribed by the Minister by Order, the Board shall supply to any person in such form as the Board may determine, a certified extract from the register under subsection (1).

(6) The certified extract shall for all purposes and in all proceedings be evidence of the matters and things stated therein.

Certificate of registration

82. (1) The Board shall, upon registering premises, issue to the landlord a certificate to be known as a certificate of registration.

(2) Where a certificate of registration is lost, damaged, destroyed, defaced or rendered illegible, the landlord to whom it was issued may, upon application to the Board and upon payment of the prescribed fee, be granted a duplicate certificate.

Rate of landlord surcharge

83. (1) The landlord business surcharge shall be payable on a quarterly basis, due on 30th April for the first quarter, 31st July for the second quarter, 31st October for the third quarter and 31st January in the next year for the fourth quarter, following the last quarter.

(2) Every payment of the landlord business surcharge shall be accompanied by a return in such form and manner, as may be approved by the Board.

(3) A landlord who fails, neglects or refuses to file a return after six months from the time required to file the return referred to in subsection (2), unless the Board otherwise directs, is liable to a penalty of one hundred dollars for every six months or part thereof during which the failure, neglect or refusal continues.

(4) If the landlord business surcharge is not paid on or before the prescribed date, a sum equal to five per cent of the amount of the landlord business surcharge payable shall be added thereto.

(5) A landlord is liable to pay interest for non-payment of the landlord business surcharge at a rate of fifteen per cent per annum.

(6) The landlord business surcharge shall be calculated as follows:

(a) at a rate of 2.5 per cent of the gross quarterly rental income where the gross quarterly rental income is twenty thousand dollars or less; or

(b) at a rate of 3.5 per cent of the gross quarterly rental income where the gross quarterly rental income is twenty thousand dollars or more.

(7) For the avoidance of doubt, rental income that is collected in a foreign currency is subject to the landlord business surcharge.

(8) The Board shall have all the powers it has in relation to income tax under the Income Tax Act, in respect of the collection, auditing, recovery and enforcement of the landlord business surcharge, with the necessary modifications and adaptations.

Chap. 75:01

Application of section 103A of Income Tax Act

84. Section 103A of the Income Tax Act shall apply as if references therein to taxes, penalties and interest under that Act included references to taxes, penalties and interest under this Part.

Exemptions

85. (1) The landlord business surcharge shall not be charged in respect of—

(a) the State;

(b) a State-controlled enterprise;

(c) a hotel that is subject to the hotel accommodation tax under Part XI of this Act;

(d) an ecclesiastical, charitable or educational institution of a public character, approved by the President by writing under his hand in accordance with the Corporation Tax Act; and

(e) any other person or entity as the Minister may by Order specify.

(2) For the purposes of this section, "State-controlled enterprise" means—

(a) a company incorporated under the laws of Trinidad and Tobago which is owned or controlled by the State;

(b) a company incorporated under the laws of Trinidad and Tobago which is owned or controlled by a company referred to in paragraph *(a)*; or

(c) a body corporate or unincorporated entity which is supported, directly or indirectly, by public money and over which the State, a statutory body or a company referred to in paragraph *(a)* or *(b)* is in a position to exercise control directly or indirectly.

86. Nothing in this Part shall prejudice the application of the Data Protection Act. Data Protection Chap. 22:04

Termination of registration

87. Registration under this Act terminates if—

(a) the landlord and the tenant agree to terminate the tenancy and the landlord so notifies the Board;

(b) the landlord notifies the Board that there has been a change of ownership of the premises; or

(c) the Board is notified that the owner of the premises is no longer living.

Change of title to premises

88. Where registration terminates by virtue of a change of ownership of premises, whether *inter vivos* or at death, and the person acquiring a title to the premises continues to let them out, no liability attaches to him for non-compliance with the provisions of this Act relating to registration until the expiration of a period of thirty days from the date on which he became owner of the premises.

Offences

89. Any person who—

(a) receives rent in respect of premises that are not registered under this Part;

(b) knowingly supplies false information to the Board that he is required to give in accordance with this Part;

(c) contravenes or fails to comply with section 81(1)*(a)*; or

(d) fraudulently acts in collusion with another person to avoid the operation of section 81(1)*(a)*,

commits an offence and is liable on summary conviction to a fine of two hundred and fifty thousand dollars and to imprisonment for three years.

President may remit or refund

90. The President may remit or refund the whole or any part of the landlord business surcharge payable or paid, as the case may be, by any person if he is satisfied that it would be just and equitable to do so.

Regulations

91. The Minister may make Regulations generally to give effect to the purposes of this Part.

PART XVIII

ELECTRICITY SURCHARGE

Interpretation

92. In this Part—

"Board" means the Board of Inland Revenue established by section 3 of the Income Tax Act;

"commercial consumer" means a person paying the commercial rate for the supply of electrical energy in accordance with the Trinidad and Tobago Electricity Commission Act and the Regulated Industries Commission Act; Chap. 54:70 Chap. 54:73

"consume" shall be construed in accordance with the Trinidad and Tobago Electricity Commission Act;

"consumer" has the meaning assigned to it in the Trinidad and Tobago Electricity Commission Act;

"electrical energy" has the meaning assigned to it in the Trinidad and Tobago Electricity Commission Act;

"health care facilities" has the meaning assigned to it in the Regional Health Authorities Act;

Chap. 29:05

"industrial consumer" means a person paying the industrial rate for the supply of electrical energy in accordance with the Trinidad and Tobago Electricity Commission Act and the Regulated Industries Commission Act;

"public purposes" has the meaning assigned to it in the Trinidad and Tobago Electricity Commission Act;

"public school" has the meaning assigned to it in the Education Act;

Chap. 39:01

"school" means—

(a) a public school wholly owned by the Government; or

(b) a public school, the Board of Management of which has received or is in receipt of public funds for building or extension or rebuilding or for the equipment and facilities provided for the school;

"Tax Authority" means the Board; and

"Trinidad and Tobago Electricity Commission" means the Trinidad and Tobago Electricity Commission established by the Trinidad and Tobago Electricity Commission Act.

Electricity surcharge

93. (1) A tax to be known as an electricity surcharge shall be charged at the rate of five cents per kilowatt hour of electrical energy consumed by a commercial consumer or industrial consumer.

(2) The electricity surcharge shall be under the care and management of the Tax Authority.

(3) Notwithstanding subsection (1), the electricity surcharge shall not be charged on the supply of electrical energy—

(a) to a school;

(b) to health care facilities;

(c) for public purposes; and

(d) to such other institutions or for such other purposes as the Minister may by Order prescribe.

(4) The Board shall have all the powers it has in relation to income tax under the Income Tax Act, in respect of the collection, auditing, recovery and enforcement of the electricity surcharge, with the necessary modifications and adaptations.

(5) Section 103A of the Income Tax Act shall apply as if references therein to taxes, penalties and interest under that Act included references to taxes, penalties and interest under this Part.

Industrial consumer or commercial consumer to pay electricity surcharge to Trinidad and Tobago Electricity Commission

94. An industrial consumer or commercial consumer shall pay the electricity surcharge to the Trinidad and Tobago Electricity Commission monthly or bi-monthly, as the case may be when notified by the Commission.

Trinidad and Tobago Electricity Commission to pay electricity surcharge to the Board

95. (1) The Trinidad and Tobago Electricity Commission shall pay to the Board on a quarterly basis, the total amount of the electricity surcharge collected from an industrial consumer or commercial consumer in compliance with this Part.

(2) The Commission shall provide such information to the Board in relation to industrial consumers and commercial consumers as the Minister may prescribe by Order.

President may remit or refund

96. The President may remit or refund the whole or any part of the electricity surcharge payable or paid, as the case may be, by any person if he is satisfied that it would be just and equitable to do so.

PART XIX

SINGLE USE PLASTICS TAX

Import tax on single use plastics

97. (1) A tax called the single use plastics tax shall be charged on single use plastics imported into Trinidad and Tobago.

(2) The single use plastic tax that will be applied on the c.i.f. value of the items carrying the tariff heading numbers and descriptions listed in the First and Second Columns of the Eleventh Schedule respectively, at the rate specified in the Third Column of the Eleventh Schedule.

Eleventh Schedule

(3) Where "Ex" is used in relation to an item under the tariff heading number listed in the First Column of the Eleventh Schedule, that item shall refer only to the corresponding goods described in the Second Column.

(4) For the purposes of this section, "c.i.f. value" means the cost, insurance and freight value determined in accordance with the Sixth Schedule of the Customs Act.

Tax Authority

98. (1) For the purposes of this Part, the Tax Authority is the Comptroller of Customs and Excise.

(2) The Comptroller of Customs and Excise 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 single use plastics tax.

Chap. 78:01

(3) For the purposes of this section, "duty" has the meaning assigned to it in the Customs Act.

President may remit or refund single use plastics tax

99. The power of the President to remit or refund in whole or in part any Customs duty under section 9 of the Customs Act applies *mutatis mutandis* to the single use plastics tax.";

(b) inserting after the Tenth Schedule, the following Schedule:

"ELEVENTH SCHEDULE

(Section 97)

FIRST COLUMN *Tariff Heading Number*	SECOND COLUMN *Description of Goods*	THIRD COLUMN *Rate of Tax*
39.23	**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**	
Ex 3923.90.90	PET Preforms	5%
Ex 3923.21.00	Single use plastic bags	5%
Ex 3923.29.00	Single use plastic bags	5%
Ex 3923.10.00	Single use food packaging	5%
Ex 3923.21.00	Single use food packaging	5%
Ex 3923.29.00	Single use food packaging	5%
Ex 3923.40.00	Single use food packaging	5%
Ex 3923.30.00	Single use food packaging	5%
Ex 3923.50.00	Single use food packaging	5%
Ex 3923.90.90	Single use food packaging	5%
39.24	**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**	
Ex 3924.10.00	Single use cutlery	5%.".

Chap. 78:01 amended

19. The Customs Act is amended—

(a) by repealing section 45A;

(b) by repealing sections 45B, 45C and 45D;

(c) in section 63, by repealing subsection (1) and substituting the following subsections:

"(1) Any person entering Trinidad and Tobago shall, at such place as may be prescribed or as the proper Officer may direct, and in such form and manner as may be approved by the Comptroller declare any uncustomed or prohibited goods contained in his baggage or carried with him.

(1A) Where a person makes a declaration under subsection (1) by electronic means—

(a) he shall—

(i) in such form and manner as may be approved by the Comptroller, be provided with a data message confirming the submission of his declaration; and

(ii) present the data message to the proper Officer; and

(b) the electronic record of the declaration and the data message confirming the submission of the declaration shall be—

(i) admissible in evidence; and

(ii) received as *prima facie* evidence that the person named in the declaration made the statements in the declaration.

(1B) The Comptroller may disclose information in a declaration under this section—

(a) to—

(i) an inspector referred to in the Food and Drugs Act; Chap. 30:01

(ii) the Chief Chemist and Director of Food and Drugs of the Ministry with responsibility for health;

(iii) the Chief Technical Officer referred to in the Plant Protection Act; and Chap. 63:56

(iv) the Technical Officer (Animal Health) referred to in the Animal (Diseases, Importation, Health and Welfare) Act, Chap. 67:02

for the purpose of safeguarding public health and safety; or

(b) to such other persons, and for such purposes, as the Minister may, by Order, prescribe.

(1C) In this section—

"data message" has the meaning assigned to it in section 2 of the Electronic Transactions Act;

"electronic" has the meaning assigned to it in section 2 of the Electronic Transactions Act;

"electronic record" has the meaning assigned to it in section 2 of the Electronic Transactions Act.";

(d) in the Customs Regulations, in regulation 87, by deleting the words "such declarations in writing (including a declaration in the Form C15)" and substituting the words "such declaration in such form and manner approved by the Comptroller".

20. The Liquor Licences Act is amended— Chap. 84:10 amended

(a) in section 20B—

(i) in subsection (1), by deleting the words "six thousand" and substituting the words "twenty-five thousand"; and

(ii) in subsection (1A), by deleting the words "one hundred and twenty thousand" and substituting the words, "two hundred thousand";

(b) by deleting the Second Schedule and substituting the following Schedule:

"SECOND SCHEDULE

DUTIES

No.	*Nature of Licence*	*Area*	*Duties*
1.	Spirit Retailer's Licence	For Port-of-Spain and within 800 metres thereof	$9,000 a year or, if permitted under section 15, $2,250 per quarter

SECOND SCHEDULE—CONTINUED

2.	Spirit Retailer's Licence	For San Fernando and within 800 metres thereof	$9,000 a year or, if permitted under section 15, $2,250 per quarter
3.	Spirit Retailer's Licence	For any other town and within 800 metres thereof (except that portion of Morvant which lies within 800 m of Port-of-Spain)	$9,000 a year or, if permitted under section 15, $2,250 per quarter
4.	Spirit Retailer's Licence	Elsewhere … …	$9,000 a year or, if permitted under section 15, $2,250 per quarter
5.	Spirit Grocer's Licence	For Port-of-Spain	$9,000 a year or, if permitted under section 15, $2,250 per quarter
6.	Spirit Grocer's Licence	For San Fernando	$9,000 a year or, if permitted under section 15, $2,250 per quarter
7.	Spirit Grocer's Licence	Elsewhere … …	$9,000 a year or, if permitted under section 15, $2,250 per quarter
8.	Spirit Dealer's Licence	… … … … … …	$5,400 a year
9.	Special Hotel Licence	Hotels with up to 15 bedrooms	$9,000 a year
10.	Special Hotel Licence	Hotels with 16 to 49 bedrooms	$11,250 a year
11.	Special Hotel Licence	Hotels with 50 to 150 bedrooms	$13,500 a year
12.	Special Hotel Licence	Hotels with more than 150 bedrooms	$18,000 a year
13.	Hotel Spirit Licence	Hotels with up to 15 bedrooms	$4,500 a year

SECOND SCHEDULE—CONTINUED

14.	Hotel Spirit Licence	Hotels with 16 to 49 bedrooms	$4,500 a year
15.	Hotel Spirit Licence	Hotels with 50 to 150 bedrooms	$4,500 a year
16.	Hotel Spirit Licence	Hotels with more than 150 bedrooms	$4,500 a year
17.	Restaurant Licence	For Port-of-Spain	$6,750 a year
18.	Restaurant Licence	For San Fernando	$6,750 a year
19.	Restaurant Licence	Elsewhere … …	$6,750 a year
20.	Special Restaurant Licence	For Port-of-Spain and within 800 metres thereof	$9,000 a year
21.	Special Restaurant Licence	For San Fernando and within 800 metres thereof	$9,000 a year
22.	Special Restaurant Licence	Elsewhere … …	$9,000 a year
23.	Night Bar Licence	For Port-of-Spain and within 800 metres thereof	$13,500 a year
24.	Night Bar Licence	For San Fernando and within 800 metres thereof $13,500 a year	$13,500 a year
25.	Night Bar Licence	Elsewhere	$13,500 a year
26.	Wine Retailer's Licence	For Port-of-Spain	$2,250 a year
27.	Wine Retailer's Licence	For San Fernando	$2,250 a year
28.	Wine Retailer's Licence	Elsewhere	$2,250 a year
29.	Wine Merchant's Licence	… … … … … …	$1,350 a year
30.	Occasional Licence under section 40 or under section 44	… … … … … …	$450.00

SECOND SCHEDULE—CONTINUED

31.	Sale of Spirits Stock Book	… … … … … …	$200 per book
32.	Transfer fee under section 31	… … … … … …	$34.50
33.	Transfer fee under section 32	… … … … … …	$45.00.".

21. The Brewery Act is amended— Chap. 87:52 amended

(a) by repealing section 3 and substituting the following section:

"Licence to brew

3. (1) A brewer in Trinidad and Tobago shall, on an annual basis, take out a licence to brew, and shall pay to the Comptroller—

(a) a duty calculated in accordance with sub-section (2); and

(b) the annual licence fee specified in Schedule 1.

Schedule 1

(2) An applicant for—

(a) a licence for the first time shall pay the annual licence fee corresponding to the projected annual production volume, as declared in the approved form; or

(b) the renewal of a licence shall pay the annual licence fee corresponding to the actual annual production volume for the twelve-month period immediately preceding the renewal, as declared in the approved form.

(3) A licence to brew shall be in such form as the Comptroller shall direct, and shall, whenever issued, be granted only on payment of the duty in full, and such licence shall expire on the 31st December in each year.

(4) A brewer shall, at the time of application or renewal of a licence, submit to the Comptroller a statutory declaration certifying the accuracy of the projected or actual annual production volume, as the case may be, for the period to which the duty relates, supported by records required to be kept under this Act.

(5) A licence issued under this section shall not authorise the brewer to sell beer other than that brewed by himself, and the quantity to be sold at any one time shall not be less than 4.5 litres or twelve bottles of 375 millilitres each.

(6) If any person brews beer for sale without having in force a proper licence under this Act, he is liable to a fine of ten thousand dollars, and all wort, beer, vessels, utensils and materials for brewing shall be forfeited.

(7) If any brewer sells any quantity of beer less than 4.5 litres or twelve bottles of 375 millilitres each, he shall be deemed to be a retailer and is liable to the penalty for retailing beer without a licence.

(8) Where the actual annual production volume of a brewer exceeds—

(a) the projected annual production volume declared under subsection (2)*(a)*; or

(b) the actual annual production volume declared under subsection (2)*(b)*,

the brewer shall pay to the Comptroller the difference between—

(i) the licence fee paid upon the issue or renewal of the licence; and

(ii) the licence fee properly chargeable under Schedule 1 based on the actual annual production volume.

(9) A brewer who fails to pay the difference under subsection (8) within thirty days of being notified by the Comptroller, commits an offence and is liable on summary conviction to a fine of twenty thousand dollars, in addition to the unpaid fee.

(10) For the purposes of this section—

"actual annual production volume" means the quantity of beer

produced during the twelve months immediately preceding the renewal of a licence, expressed in litres;

"projected annual production volume" means the estimated total volume of beer measured in litres intended to be produced during the first year of operation, expressed in litres;

"approved form" means a form approved and issued by the Comptroller for the purposes of this Act; and

(11) The Minister may, by Order, amend Schedule 1.

(12) A licence to brew issued under this Act before 1st January, 2026, shall continue in force until its expiry, or such other date as the Minister may by Order, prescribe;

(b) in section 8—

(i) in paragraph *(d)*, by deleting the words "Table in the Schedule" and substituting the words "Table in Schedule 2"; and

(ii) by inserting after paragraph *(e)*, the following paragraph:

"*(f)* The Minister may by Order amend Schedule 2.";

(c) in section 11(2), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(d) in section 12(4), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(e) in section 14(7), by deleting the words "two thousand dollars" and substituting the words "five thousand dollars";

(f) in section 15—

(i) in subsection (1), by deleting the words "two thousand dollars" and substituting the words "five thousand dollars"; and

(ii) in subsection (2), by deleting the words "two thousand dollars" and substituting the words "four thousand dollars";

(g) in section 16(5), by deleting the words "two thousand dollars" and substituting the words "five thousand dollars";

(h) in section 18(3), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(i) in section 20, by deleting the words "fifty thousand dollars" and substituting the words "one hundred thousand dollars";

(j) in section 20B(2), by deleting the words "four hundred and eighty dollars" and substituting the words "two thousand dollars";

(k) in section 21(4), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(l) in section 22, by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(m) in section 23(2), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(n) in section 24(3), by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(o) in section 25, by deleting the words "four thousand dollars" and substituting the words "ten thousand dollars";

(p) in section 28(2), by deleting the words "two thousand dollars" and substituting the words "five thousand dollars";

(q) in section 31(2), by deleting the words "one thousand dollars" and substituting the words "two thousand dollars";

(r) in section 32(2), by deleting the words "two thousand dollars" and substituting the words "five thousand dollars";

(s) in section 34, by deleting the words "twenty-five thousand dollars" and substituting the words "fifty thousand dollars";

(t) in section 34A(2), by deleting the words "twenty-five thousand dollars" and substituting the words "fifty thousand dollars".

(u) the Schedule to the Act is renumbered as "Schedule 2"; and

(v) by inserting before the renumbered Schedule 2, the following Schedule:

"SCHEDULE 1

ANNUAL LICENCE DUTY *[Section 3(1)]*	
Annual Production Volume (Litres)	Annual Duty Payable (Dollars)
0 to 10,000	500
10,001 to 500,000	5,000
500,001 up to 5,000,000	20,000
Over 5,000,000	100,000.".

22. The Financial Obligations Regulations are amended in regulation 42(1)*(a)*, by deleting the words "section 42" and substituting the words "section 57". Chap. 11:27 amended

23. (1) Sections 4, 6*(a)*, *(b)*, *(c)* and *(d)*, 7, 9, 10*(e)* and *(i)*, 14, 15, 16, 17, 18, 19*(b)*, *(c)* and *(d)*, 20*(b)*, and 21*(a)*, *(b)*, *(u)* and *(v)* come into force on 1st January, 2026. Commencement

(2) Section 19*(a)* comes into force on 1st July, 2026.

Passed in the House of Representatives this 5th day of December, 2025.

Clerk of the House

Passed in the Senate this 9th day of December, 2025.

Clerk of the Senate

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