

LEGAL NOTICE NO. 3

REPUBLIC OF TRINIDAD AND TOBAGO

THE INTERPRETATION ACT, CHAP. 3:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 52(1) OF
THE INTERPRETATION ACT

THE DELEGATION OF FUNCTIONS (CUSTOMS DUTY)
ORDER, 2024

1. This Order may be cited as the Delegation of Functions (Customs Citation
Duty) Order, 2024.

2. In this Order—

Interpretation

“ecclesiastical institution” means an institution associated with
an officially recognised religious body in Trinidad and
Tobago; and

“cultural event” means an activity or practice that is
characteristic of the nation or region as a whole or of any
composite group within, which arises out of shared
customs, heritage, lifestyles, beliefs and values and
includes activities related to the visual, performing and
literary arts when hosted by the Government of Trinidad
and Tobago House of Assembly.

3. In exercise of the powers conferred upon her by section 52(1) of ^{Delegation of}the Interpretation Act, the President delegates to the Minister with ^{functions}responsibility for finance the functions which she is empowered to ^{Chap. 3:01}exercise under section 9(1) of the Customs Act for the remission or ^{Chap. 78:01}refund of Customs Duty on—

(a) television broadcasting equipment imported to facilitate the
live broadcast from Trinidad and Tobago of sporting events
as defined by section 6(2) of the Corporation Tax Act; ^{Chap. 75:02}

(b) musical and film production equipment imported by—

(i) an ecclesiastical, charitable or educational institution of
a public character, within the meaning of section 6(1)(g)
of the Corporation Tax Act;

(ii) a sporting body of persons as defined by section 6(2) of
the Corporation Tax Act; and

(iii) a State-controlled enterprise as defined under the
Public Procurement and Disposal of Public Property
Act;

Act No. 1 of
2015

- (c) sporting equipment, kits, uniforms, sporting supplies and related accessories imported by the national team or a sporting body of persons as defined by section 6(2) of the Corporation Tax Act;
- (d) motor vehicles, goods, materials and supplies imported by—
 - (i) an ecclesiastical, charitable or educational institution of a public character, within the meaning of section 6(1)(g) of the Corporation Tax Act;
 - (ii) a sporting body of persons as defined by section 6(2) of the Corporation Tax Act; and
 - (iii) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act; and
- (e) goods imported for a cultural event.

Dated this 11th day of January, 2024.

F. NOEL
Acting Secretary to Cabinet