

LEGAL NOTICE NO. 4

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 (MOTOR VEHICLES TAX)
ORDER, 2024

1. This Order may be cited as the Delegation of Functions (Motor ^{Citation} Vehicles Tax) Order, 2024.

2. In this Order, “ecclesiastical institution” means an institution ^{Interpretation} associated with an officially recognised religious body in Trinidad and Tobago.

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 14(3) of the Motor Vehicles Road Traffic Act with ^{Chap. 48:50} respect to the remission or refund of motor vehicles tax payable or paid on a motor vehicle imported by—

- (a) an ecclesiastical, charitable or educational institution of a public character, within the meaning of section 6(1)(g) of the Corporation Tax Act; ^{Chap. 75:02}
- (b) a sporting body of persons as defined by section 6(2) of the Corporation Tax Act;
- (c) a person diagnosed with a permanent physical disability who—
 - (i) requires a specially-outfitted motor vehicle for his personal use; and
 - (ii) provides proof of ownership of the specially-outfitted motor vehicle; and
- (d) a State-controlled enterprise as defined under the Public Procurement and Disposal of Public Property Act. ^{Act No. 1 of 2015}

Dated this 11th day of January, 2024.

F. NOEL
Acting Secretary to Cabinet