



THE PARLIAMENT OF
TRINIDAD AND TOBAGO

BILL ESSENTIALS

Date Introduced: June 25, 2021

House: HOR

Minister: The Honourable Minister
of Finance

HOR Bill No. 5 of 2021

Links: The links to the Bill, and its
progress can be found on the Bill's
home page through the Parliament's
Website

<http://www.ttparliament.org/publications.php?mid=28&id=920>

BILL ESSENTIALS

BILL ESSENTIALS NO. 22 2020–2021

1ST SESSION, 12TH PARLIAMENT



















The Finance Bill, 2021

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BACKGROUND

1. **The Finance Bill, 2021 (“the Bill”)** was introduced in the House of Representatives by the Honourable Minister of Finance on June 25, 2021.
2. The Bill proposes to make provisions of a financial nature and other related matters and seeks to amend the following pieces of legislation:

-  **The Praedial Larceny Prevention Act, Chap. 10:03;**
-  **The Summary Offences Act, Chap. 11:02;**
-  **The Registration of Clubs Act, Chap. 21:01;**
-  **The Tobacco Control Act, Chap. 30:04;**
-  **The Children Act, Chap. 46:01;**
-  **The State Lands Act, Chap. 57:01;**
-  **The Minerals Act, Chap. 61:03;**
-  **The Petroleum Act, Chap. 62:01;**
-  **The Petroleum Production Levy and Subsidy Act, Chap. 62:02;**
-  **The Development Loans Act, Chap. 71:04;**
-  **The Government Savings Bonds Act, Chap. 71:41;**
-  **The Income Tax Act, Chap. 75:01;**
-  **The Unemployment Levy Act, Chap. 75:03;**
-  **The Health Surcharge Act, Chap. 75:05;**
-  **The Value Added Tax Act, Chap. 75:06;**
-  **The Stamp Duty Act, Chap. 76:01;**
-  **The Property Tax Act, Chap. 76:04; and**
-  **The Liquor Licences Act, Chap. 84:10.**

KEY FEATURES OF THE BILL

THE PRAEDIAL LARCENY PREVENTION ACT, CHAP. 10:03

3. **Clause 2** of the Bill seeks to increase the penalties for praedial larceny under the Praedial Larceny Prevention Act, Chap. 10:03 as follows:

| Offence | Section | Previous Penalty | New Penalty |
|---|-------------|--|---|
| Selling, trading, dealing in, supplying or otherwise disposing of agricultural produce or livestock of the weight of twenty-five (25) kilogrammes or more without a valid certification of registration; or Failure of a registered person to display their certificate of registration. | 3(8) | On summary conviction, a fine of seven thousand, five hundred dollars (\$7,500.00) and to imprisonment for one (1) year. | On summary conviction, a fine of twenty-two thousand, five hundred dollars (\$22,500.00) and to imprisonment for three (3) years. |

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| <p>(a) Failure by a producer, wholesaler or retailer, at the time of sale or delivery of agricultural produce or livestock of the weight of twenty-five (25) kilogrammes or more, to give a memorandum of sale or delivery to the purchaser or other person obtaining possession or custody of the agricultural produce or livestock which sets out the particulars provided for in Section 3A(2); or</p> <p>(b) Failure by a person to retain and produce for inspection, a duplicate memorandum of sale or delivery; or</p> <p>(c) Failure by a wholesaler or retailer to retain and produce for inspection, a duplicate memorandum of sale or delivery.</p> | <p>3A(5)</p> | <p>On summary conviction, a fine of not less than seven thousand, five hundred dollars (\$7,500.00) and not more than thirty thousand dollars (\$30,000.00) and to imprisonment for four (4) years.</p> | <p>On summary conviction, a fine of not less than twenty-two thousand, five hundred dollars (\$22,500.00) and not more than ninety thousand dollars (\$90,000.00) and to imprisonment for twelve (12) years.</p> |
| <p>Failure by a person in charge of a vehicle or other means of conveyance (for the purpose of conveying agricultural produce or livestock of more than one person) to cause agricultural produce or livestock to be placed in such a manner as to preserve the identity of ownership of the several items of agricultural produce or livestock belonging to those persons.</p> | <p>4(2)</p> | <p>A fine of fifteen thousand dollars (\$15,000.00) and to imprisonment for four (4) years.</p> | <p>A fine of forty-five thousand dollars (\$45,000.00) and to imprisonment for twelve (12) years.</p> |
| <p>Failure by a suspected person to give account to the satisfaction of a Magistrate, by what lawful means he came into possession of the agricultural produce or livestock.</p> | <p>9(2)</p> | <p>A fine of not less than seven thousand, five hundred dollars (\$7,500.00) and not more than thirty thousand dollars (\$30,000.00) and to imprisonment for four (4) years.</p> | <p>A fine of not less than twenty-two thousand, five hundred dollars (\$22,500.00) and not more than ninety thousand dollars (\$90,000.00) and to imprisonment for twelve (12) years.</p> |
| <p>Failure by a person, brought or appearing before a Magistrate under Section 11 to give account to the satisfaction of such Magistrate:</p> | <p>12</p> | <p>A fine of not less than seven thousand, five hundred dollars (\$7,500.00) and not more than</p> | <p>A fine of not less than twenty-two thousand, five hundred dollars (\$22,500.00) and not more than</p> |

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| <p>(a) by what lawful means any agricultural produce or livestock reasonably suspected of having been unlawfully obtained came to be in the house, store, yard or place or the land where such produce was found; or</p> <p>(b) that he was not privy to the placing of such agricultural produce or livestock in such house, store, yard or place or on such land,</p> | | <p>thirty thousand dollars (\$30,000.00) and to imprisonment for four (4) years.</p> | <p>ninety thousand dollars (\$90,000.00) and to imprisonment for twelve (12) years.</p> |
| <p>Failure by a person to give proper account to the satisfaction of a Magistrate as to what lawful means he came by agricultural produce or livestock after having admitted to possession or control of such produce or after it being proved that such person was in possession or control of the produce.</p> | <p>13(2)</p> | <p>A fine of not less than seven thousand, five hundred dollars (\$7,500.00) and not more than thirty thousand dollars (\$30,000.00) and to imprisonment for four (4) years.</p> | <p>A fine of not less than twenty-two thousand, five hundred dollars (\$22,500.00) and not more than ninety thousand dollars (\$90,000.00) and to imprisonment for twelve (12) years.</p> |
| <p>Breach of a supervision and or community service order made under Section 15A.</p> | <p>15A(5)(b)(i)</p> | <p>Without prejudice to the continue of the order, A fine not exceeding seven thousand, five hundred dollars (\$7,500.00).</p> | <p>Without prejudice to the continue of the order, A fine not exceeding twenty-two thousand, five hundred dollars (\$22,500.00).</p> |
| <p>Failure by an authorised person after termination, to forthwith deliver up every article whatsoever that has been supplied to him at the public expense for the performance of his duties as an authorised person which he has not been expressly authorised to keep or use for his private benefit.</p> | <p>23(2)</p> | <p>A fine of two hundred and twenty-five dollars (\$225.00) or to imprisonment for three (3) months</p> | <p>A fine of six hundred and twenty-five dollars (\$625.00) or to imprisonment for nine (9) months</p> |
| <p>Failure by a person, after the death of an authorised person, to deliver up any articles which had been supplied to the deceased authorised person at the public expense in his</p> | <p>24(2)</p> | <p>A fine of one hundred and twelve dollars (\$112.00) or to</p> | <p>A fine of three hundred and thirty-six dollars (\$336.00) or to</p> |

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| possession within 14 days after such death, to a police officer in charge of the police station nearest to which such person resides. | | imprisonment for three (3) months. | imprisonment for nine (9) months. |
| Impersonation of an authorised person for the purpose of doing any act under the Praedial Larceny Prevention Act that such person would not by law be entitled to do of his own authority. | 26 | A fine of fifteen thousand dollars (\$15,000.00) and to imprisonment for two (2) years. | A fine of forty-five thousand dollars (\$45,000.00) and to imprisonment for six (6) years. |
| Possession of any badge or baton or other equipment furnished for the use of an authorised person without satisfactory account for such possession. | 27 | A fine of seven thousand, five hundred dollars (\$7,500.00) and to imprisonment for one (1) year. | A fine of twenty-two thousand, five hundred dollars (\$22,500.00) and to imprisonment for three (3) years. |
| Forging or counterfeiting or causing the forging of or counterfeiting of any document purporting to be a certification of registration under the Praedial Larceny Prevention Act. | 27A | A fine of seven thousand, five hundred dollars (\$7,500.00) and to imprisonment for one (1) year. | A fine of twenty-two thousand, five hundred dollars (\$22,500.00) and to imprisonment for three (3) years. |
| Neglecting or refusing, after being called upon to aid or assist a constable or authorised person in execution of their duties under the Praedial Larceny Prevention Act, without lawful excuse. | 28 | A fine of four thousand, five hundred dollars (\$4,500.00) and to imprisonment for three (3) months. | A fine of thirteen thousand, five hundred dollars (\$13,500.00) and to imprisonment for nine (9) months. |
| Committing the act or aiding or inciting the act of assault, obstruction, hinderance or resistance of any constable or authorised person (or any person acting in their aid) in the execution of their duties under the Praedial Larceny Prevention Act. | 29 | A fine of not less than seven thousand, five hundred dollars (\$7,500.00) and not more than thirty thousand dollars (\$30,000.00) and to imprisonment for four (4) years. | A fine of not less than twenty-two thousand, five hundred dollars (\$22,500.00) and not more than ninety thousand dollars (\$90,000.00) and to imprisonment for twelve (12) years. |






4. **Clause 2** of the Bill further seeks to amend Section 15A of the Praedial Larceny Prevention Act to increase the number of years which a Magistrate can order a person

to be placed under police supervision after conviction of any offence under the Act. The number of years will be increased from one (1) to three (3) years.

THE SUMMARY OFFENCES ACT, CHAP. 11:02

5. **Clause 3** of the Bill proposes to amend Section 23(1) of the Summary Offences Act, Chap. 11:02 by increasing the penalties for a person who steals, destroys, damages, cuts, plucks or with the intent to steal, destroys, damages, cuts or plucks agricultural produce.
6. Section 23(1) (i) will be deleted and replaced to increase the fine on first conviction from “not less than two thousand dollars (\$2,000.00) and not more than twenty-five thousand (\$25,000.00) dollars and to imprisonment for a term of not less than one (1) year and not more than five (5) years” to “not less than six thousand dollars (\$6,000.00) and not more than seventy-five thousand dollars (\$75,000.00) and to imprisonment for a term of not less than three (3) years and not more than fifteen (15) years”.
7. Section 23(1) (ii) will be deleted and replaced to increase the fine on subsequent convictions from “not less than five thousand dollars (\$5,000.00) and not more than thirty thousand dollars (\$30,000.00) and to imprisonment for a term of not less than two (2) years and not more than seven (7) years” to “not less than fifteen thousand dollars (\$15,000.00) and not more than ninety thousand dollars (\$90,000.00) and to imprisonment for a term of not less than six (6) years and not more than twenty-one (21) years.”

THE REGISTRATION OF CLUBS ACT, CHAP. 21:01

8. **Clause 4** of the Bill amends the Registration of Clubs Act Chap. 21:01 by inserting a **new Section 9B**. **New Section 9B** provides a waiver of liabilities for the years up to 31st December, 2020 and during the period 1st January, 2021 to 31st May, 2021, for the following:
 -  Interest on an outstanding tax, where the tax is paid prior to or during 5th July, 2021 and ending on 17th September, 2021 (“the prescribed period”);
 -  Outstanding interest charged on an outstanding tax, where the tax is paid prior to or during the prescribed period;
 -  A penalty owed on a tax or outstanding tax or interest, where the tax is paid prior to or during the prescribed period;
 -  A penalty on an outstanding return, where the return is filed prior to or during the prescribed period; and
 -  A penalty on a return, where the penalty has not been paid.

9. The waiver of liabilities under **New Section 9B** will not affect liability to a tax that is owed under the Registration of Clubs Act nor will it apply to any interest or penalty that was paid before 5th July, 2021.

10. **New Section 9B** further provides that if a tax remains outstanding after 17th September, 2021, the interest and penalty which would have been payable on the outstanding tax will be revived and become payable again as if the waiver of liabilities described above was never granted.

11. **New Section 9B** also empowers the Minister of Finance to, by Order, extend the period for which the waiver of liabilities will apply, beyond 17th September, 2021.

THE TOBACCO CONTROL ACT, CHAP. 30:04

12. **Clause 5** of the Bill seeks to increase the penalties for the unlawful use or sale of tobacco under the Tobacco Control Act, Chap. 30:04 as follows:

| Offence | Section | Previous Penalty | New Penalty |
|--|--------------|--|--|
| (a) Smoking or holding a lighted tobacco product in a non-smoking area; or (b) Acquiescing in the act of a person smoking or holding a lighted tobacco in a non-smoking area by a manager, owner or lessee of the place where the act took place. | 12(3) | On summary conviction, a fine of ten thousand dollars (\$10,000.00) and to imprisonment for six (6) months. | On summary conviction, a fine of thirty thousand dollars (\$30,000.00) and to imprisonment for eighteen (18) months. |
| Selling, displaying for sale, distributing or supplying any sweets, snacks, toys or other non-tobacco items or objects in the form of tobacco products, or which imitate tobacco products. | 18(2) | (a) on summary conviction, to a fine of ten thousand dollars (\$10,000.00) and to imprisonment for six (6) months; or (b) on conviction on indictment, to a fine of one hundred thousand dollars (\$100,000.00) and to imprisonment for one (1) year. | (a) on summary conviction, to a fine of thirty thousand dollars (\$30,000.00) and to imprisonment for eighteen (18) months; or (b) on conviction on indictment, to a fine of three hundred thousand dollars (\$300,000.00) and to imprisonment for three (3) years. |

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| <p>Failure to permanently affix on the packages of tobacco products, a list of the constituents and additives specified, and in a manner as prescribed by Regulations</p> | <p>25(2)</p> | <p>(a) on summary conviction, to a fine of one hundred thousand dollars (\$100,000.00) and to imprisonment for six (6) months; or (b) on conviction on indictment, to a fine of five hundred thousand dollars (\$500,000.00) and to imprisonment for one (1) year.</p> | <p>(a) on summary conviction, to a fine of three hundred thousand dollars (\$300,000.00) and to imprisonment for eighteen (18) months; or (b) on conviction on indictment, to a fine of one million, five hundred thousand dollars (\$1,500,000.00) and to imprisonment for three (3) years.</p> |
| <p>(a) Failure to contain smokeless tobacco products in a package of at least twenty grams; or (b) Selling any portion of a smokeless tobacco product package, or selling any smokeless tobacco product other than as part of a complete and intact package that meets the minimum weight requirement.</p> | <p>32(3)</p> | <p>On summary conviction, a fine of twelve thousand dollars (\$12,000.00) and to imprisonment for six (6) months.</p> | <p>On summary conviction, a fine of thirty thousand dollars (\$30,000.00) and to imprisonment for eighteen (18) months.</p> |
| <p>(a) Selling a tobacco product to any person under the age of eighteen (18) years; or (b) Using or causing a child to be used or hire a child including as a courier, in order to sell, buy or deliver any tobacco product; or (c) Selling any tobacco product in such a way that a consumer may handle the product without the assistance of a sales clerk or other employee or agent of the seller prior to purchase; or</p> | <p>37(1)</p> | <p>(a) on summary conviction, to a fine of— (i) fifty thousand dollars (\$50,000.00) and to imprisonment for three (3) months for the first offence; (ii) one hundred thousand dollars (\$100,000.00) and to imprisonment for six (6) months for the second offence; and (iii) one hundred thousand dollars</p> | <p>(a) on summary conviction, to a fine of— (i) one hundred and fifty thousand dollars (\$150,000.00) and to imprisonment for nine (9) months for the first offence; (ii) three hundred thousand dollars (\$300,000.00) and to imprisonment for eighteen (18) months for the second offence; and</p> |

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| <p>(d) Displaying tobacco products in such a way that they are visible to the public; or</p> <p>(e) Purchasing any tobacco product through any self-service means; or</p> <p>(f) Selling tobacco products in the prohibited places specified under Section 17; or</p> <p>(g) Failure by a vendor of tobacco to cause to be displayed in a prominent place in that part of the premises where tobacco products are offered for sale, a sign, written in large, bold, legible, upper case characters, that reads as follows: “THE SALE OF TOBACCO PRODUCTS TO PERSONS UNDER THE AGE OF EIGHTEEN YEARS IS PROHIBITED”</p> | | <p>(\$100,000.00) and to imprisonment for nine (9) months for the third offence; or</p> <p>(b) on conviction on indictment, to a fine of two hundred thousand dollars (\$200,000.00) and to imprisonment for one (1) year.</p> | <p>(iii) three hundred thousand dollars (\$300,000.00) and to imprisonment for twenty (20) months for the third offence; or</p> <p>(b) on conviction on indictment, to a fine of six hundred thousand dollars (\$600,000.00) and to imprisonment for three (3) years.</p> |
| <p>Contravention of any provision of the Tobacco Control Act where there is no penalty prescribed.</p> | <p>37(2)</p> | <p>(a) on summary conviction, to a fine of one hundred thousand dollars (\$100,000.00) and to imprisonment for six (6) months; or</p> <p>(b) on conviction on indictment, to a fine of two hundred thousand dollars (\$200,000.00) and to imprisonment for one (1) year.</p> | <p>(a) on summary conviction, to a fine of three hundred thousand dollars (\$300,000.00) and to imprisonment for eighteen (18) months; or</p> <p>(b) on conviction on indictment, to a fine of six hundred thousand dollars (\$600,000.00) and to imprisonment for three (3) years.</p> |

THE CHILDREN ACT, CHAP. 46:01

13. **Clause 6** of the Bill seeks to increase the penalties for certain offences under the Children Act, Chap. 46:01 as follows:

| Offence | Section | Previous Penalty | New Penalty |
|--|-----------|--|--|
| Exposing a child or causing a child to be exposed to a dangerous drug or substance having an effect similar to that of a dangerous drug. | 35 | (a) on summary conviction, a fine of ten thousand dollars (\$10,000.00) ¹ and to imprisonment for nine (9) months; or (b) on conviction on indictment, imprisonment for five (5) years. | (a) on summary conviction, a fine of thirty thousand dollars (\$30,000.00) and to imprisonment for twenty-seven (27) months; or (b) on conviction on indictment, imprisonment for fifteen (15) years. |
| Giving or causing a child to be given a dangerous drug or a substance having an effect similar to that of a dangerous drug, except upon the order of a medical practitioner. | 36 | (a) on summary conviction, to a fine of sixty thousand dollars (\$60,000.00) and to imprisonment for five (5) years; or (b) on conviction on indictment, to a fine of one hundred thousand dollars (\$100,000.00) and to imprisonment for ten (10) years ² . | (a) on summary conviction, to a fine of one hundred, eighty thousand dollars (\$180,000.00) and to imprisonment for fifteen (15) years; or (b) on conviction on indictment, to a fine of three hundred thousand dollars (\$300,000.00) and to imprisonment for thirty (30) years. |
| Using a child or causing a child to be used as a courier, in order to sell, buy or deliver a dangerous drug or a substance having an effect similar to that of a dangerous drug. | 37 | (a) on summary conviction, to a fine of one hundred thousand dollars (\$100,000.00) and to imprisonment for ten (10) years; or (b) on conviction on indictment, to a fine of two hundred thousand dollars (\$200,000.00) and to imprisonment for twenty (20) years ³ . | (a) on summary conviction, to a fine of three hundred thousand dollars (\$300,000.00) and to imprisonment for thirty (30) years; or (b) on conviction on indictment, to a fine of six hundred thousand dollars (\$600,000.00) and to imprisonment for sixty (60) years. |

¹ While the Children Act, Chap. 46:01 currently states that the fine on summary conviction is five thousand dollars (\$5,000.00), it should be noted that the fine was increased to ten thousand dollars (\$10,000.00) on summary conviction via Section 22(r) of the Finance Act, 2018. The change has not yet been reflected in the Children Act, Chap. 46:01 which was last updated by the Law Review Commission up to 31st December, 2016. See the Finance Act, 2018 here: <http://www.ttparliament.org/legislations/a2018-19g.pdf>

² These increased fines not currently reflected in the Children Act, Chap. 46:01 were done via Section 22(s) of the Finance Act, 2018.

³ These increased fines not currently reflected in the Children Act, Chap. 46:01 were done via Section 22(t) of the Finance Act, 2018.

THE STATE LANDS ACT, CHAP. 57:01

14. **Clause 7** of the Bill seeks to increase the penalties for digging, winning or removing material from State Lands without a licence under the State Lands Act, Chap. 57:01 as follows:

| Offence | Section | Previous Penalty | New Penalty |
|--|--------------|--|---|
| Digging, winning or removing asphalt on or from any State Lands in Trinidad and Tobago without a licence. | 25(a) | On first conviction to a fine of three hundred thousand dollars (\$300,000.00) and imprisonment for a term of three (3) years and on subsequent conviction to a fine of five hundred thousand dollars (\$500,000.00) and imprisonment for a term of five (5) years. | On first conviction to a fine of nine hundred thousand dollars (\$900,000.00) and imprisonment for a term of nine (9) years and on subsequent conviction to a fine of one million five hundred thousand dollars (\$1,500,000.00) and imprisonment for a term of fifteen (15) years. |
| Digging, winning or removing material other than asphalt on or from any State Lands in Trinidad and Tobago without a licence. | 25(b) | On first conviction to fine of one hundred and twenty thousand dollars (\$120,000.00) and imprisonment for a term of one (1) year, and on subsequent conviction to a fine of three hundred thousand dollars (\$300,000.00) and imprisonment for a term of three (3) years. | On first conviction to fine of three hundred and sixty thousand dollars (\$360,000.00) and imprisonment for a term of three (3) years, and on subsequent conviction to a fine of nine hundred thousand dollars (\$900,000.00) and imprisonment for a term of nine (9) years. |
| Digging, winning or removing material from state lands without a licence after an order or conviction is made under the State Lands Act but before the final judgment of the Court of Appeal under Section 29. | 30 | A fine of two hundred and fifty thousand dollars (\$250,000.00) and imprisonment for a term of two (2) years. | A fine of seven hundred and fifty thousand dollars (\$750,000.00) and imprisonment for a term of six (6) years. |

15. **Clause 7** further provides for a **new section 30A** to be inserted after section 30. **New section 30A** will provide for the disqualification of persons who knowingly trade in or use material which is dug, won or removed from state lands in contravention of the State Lands Act, from engaging in construction projects funded by the Government.

THE MINERALS ACT, CHAP. 61:03

16. **Clause 8** of the Bill proposes to increase the penalties for miscellaneous offences under the Minerals Act Chap. 61:03 as follows:

| Offence | Section | Previous Penalty | New Penalty |
|---|---------------------|--|--|
| <p>A person who—</p> <p>(a) explores for, or mines, processes, imports or exports, any mineral without a licence issued under this Act; or</p> <p>(b) mines in an area that is not a mining zone.</p> | <p>45(1)</p> | <p>On summary conviction, a fine of five hundred thousand dollars (\$500,000.00) and imprisonment for a term of five (5) years, and in the case of a subsequent conviction for such offence, a fine of seven hundred thousand dollars (\$700,000.00) and imprisonment for a term of seven (7) years.</p> | <p>On summary conviction, be liable to a fine of one million, five hundred thousand dollars (\$1,500,000.00) and imprisonment for a term of fifteen (15) years, and in the case of a subsequent conviction for such offence, a fine of two million one hundred thousand dollars (\$2,100,000.00) and imprisonment for a term of twenty-one (21) years.</p> |
| <p>A person who—</p> | <p>45(3)</p> | <p>On summary conviction, a fine of</p> | <p>On summary conviction, be</p> |


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| <p>(a) knowingly purchases any mineral from a person who is not the holder of a licence under the Minerals Act or trade in such mineral; or</p> <p>(b) knowingly makes a false statement or fraudulent representation in or in connection with an application of a licence under the Minerals Act.</p> | | <p>five hundred thousand dollars (\$500,000.00) and imprisonment for a term of five (5) years.</p> | <p>liable to a fine of one million five hundred thousand dollars (\$1,500,000.00) and imprisonment for a term of fifteen (15) years.</p> |
| <p>A person who being the holder of a licence issued under the Minerals Act—</p> <p>(a) fails to notify the Director of the discovery of any minerals not authorised by the licence discovered by him in carrying out the operations authorised by the licence;</p> <p>(b) fails to maintain any book, record or other document that he is required to maintain by or under the Minerals Act;</p> <p>(c) obstructs or interferes with the Director or a person authorised by the Director, in the exercise by such person of any power conferred on such person by or under the Minerals Act;</p> <p>(d) pollutes any watercourse in the exercise of his mining operations</p> | <p>45(4)</p> | <p>On summary conviction, a fine of five hundred thousand dollars (\$500,000.00) and imprisonment for a term of five (5) years.</p> | <p>On summary conviction, a fine of one million five hundred thousand dollars (\$1,500,000.00) and imprisonment for a term of fifteen (15) years.</p> |
| <p>A person who contravenes the Minerals Act or the Regulations, where no offence is specified.</p> | <p>45(5)</p> | <p>On summary conviction, a fine of two hundred thousand dollars (\$200,000.00) and imprisonment for a term of two (2) years.</p> | <p>On summary conviction, a fine of six hundred thousand dollars (\$600,000.00) and imprisonment for a term of six (6) years.</p> |


17. **Clause 8** further provides for a **new Section 47A** to be inserted after section 47. **New section 47A** will provide for the disqualification of persons who knowingly trade in or use a mineral which is explored for, mined, processed, imported, extracted or purchased in contravention of the Minerals Act from engaging in construction projects funded by the Government.

THE PETROLEUM ACT, CHAP. 62:01

18. **Clause 9** of the Bill proposes to amend the Petroleum Act Chap. 62:01 by deleting the words “Petroleum Production Levy and Subsidy Act” wherever they occur and substituting the words “Petroleum Production and Fuel Levy and Subsidy Act”.

19. **Clause 9** sets out to replace the definition of “marketing business” and define “trading business”:

 **“marketing business”** means the wholesale business of dealing in petroleum products by way of the purchase thereof from a refining business or a trading business for resale and use in Trinidad and Tobago; and

 **“trading business”** means the business of supplying petroleum products by way of the purchase thereof, locally or internationally, for resale to a marketing business for use in Trinidad and Tobago;”.

THE PETROLEUM PRODUCTION LEVY AND SUBSIDY ACT, CHAP. 62:02


20. **Clause 10** of the Bill seeks to amend the long title of the Petroleum Production Levy and Subsidy Act Chap 62:02 by repealing the existing long title and replacing it as follows:


| Previous Long title | New Long title |
|--|--|
| An Act respecting the provision for petroleum products and the imposition of a levy on persons carrying on production business | An Act relating to the provision of petroleum products and the imposition of a levy on persons carrying on production business and persons carrying on marketing business and for other related matters. |


21. The effect of this amendment is to expand the purpose of the Petroleum Production Levy and Subsidy Act to include the imposition of levies on persons carrying on marketing business and for other related matters.


22. **Clause 10** further sets out to amend section 2(1) of the Petroleum Production Levy and Subsidy Act by deleting and replacing the definitions for “marketing business” and “subsidy”. The effect of this amendment is to expand the definition of marketing business to include the wholesale business of dealing in petroleum products by purchasing from a trading business for resale in Trinidad and Tobago.


23. Section 2(1) will also be amended to include new key definitions, among them include:

 **“trading business”** means the business of supplying petroleum products by way of the purchase thereof, locally or internationally, for resale to a marketing business for use in Trinidad and Tobago;”;

 **“ex-refinery price”** means the price at which petroleum products may be disposed of or are to be deemed to have been disposed of by the refining business of any person to the marketing business of such person or any other person for disposal and use in Trinidad and Tobago;


 **“ex-terminal price”** means the price at which petroleum products may be disposed of or are to be deemed to have been disposed of by the trading business of any person to the marketing business of such person or any other person for disposal and use in Trinidad and Tobago;


 **“fuel levy”** means the levy payable under section 11A(1) by a person carrying on marketing business; and

 **“levy”** means a levy payable under section 9(1) by a person carrying on production business or under section 11A(1) by a person carrying on marketing business.

24. **Clause 10** of the Bill seeks to amend sections 9, 9A and 11 of the Petroleum Production Levy and Subsidy Act by removing the word “levy” wherever it occurs and replacing it with “petroleum production levy”. The effect of this amendment is to clarify that the levies referred to in this section are levies payable by persons carrying on production business.

25. **Clause 10** of the Bill further proposes to insert a new PART II entitled “Fuel Levy” after section 11 which would comprise two **new sections, 11A and 11B**.

 **New subsection 11A (1)** states that a person conducting marketing business will be required to pay a monthly fuel levy to the Minister.

 **New subsection 11A (2)** further provides that where a person conducting marketing business purchases petroleum products from a trading business, the fuel levy will be calculated monthly regarding the sales of each petroleum product listed in the Schedule contained in the Petroleum Production Levy and Subsidy Act and will be the amount obtained in accordance with the following formula:

(WP—ETP—GM) V1,


where—

ETP. is the ex-terminal price for the month;

GM. is the gross margin for the month;

WP. is the wholesale price for the month; and

V1. is the volume of sales by whole-sale for the month.

 **New subsection 11A(3)** states that where a person conducting marketing business purchases petroleum products from a refining business, the fuel levy shall be calculated monthly with reference to the sales of each petroleum product listed in the Schedule and will be the amount obtained in accordance with the following formula:

(WP—ERP—GM) V1,


where—


ERP. is the ex-refinery price for the month;


GM. is the gross margin for the month;


WP. is the wholesale price for the month; and


V1. is the volume of sales by whole-sale for the month.

 **New subsection 11A(4)** mandates that any person conducting marketing business must make a return to the Minister, no later than the tenth (10th) day of each month and in a form that is approved by the Minister, confirming of the amount of volumes in litres of petroleum products sold during the previous month.

 **New subsection 11A(5)** requires that the Minister must notify the persons conducting marketing business of the fuel levy to be paid within five (5) days of receipt of the return referred to in subsection (4). While subsection 11A(6) requires the fuel levy to be paid within five (5) days from the date of the notification referred to in subsection (5).

 **New subsection 11A(7)** makes it an offence for a person to not pay the fuel levy within the time specified under subsection (6). The offence carries a fine, on summary conviction of one hundred thousand dollars (\$100,000.00), and in the case of a continuing offence to a further fine of two thousand dollars (\$2,000.00) for each day during which the offence continues after conviction.

 **New subsection 11A(8)** provides for an exemption of liability for the directors, general manager, secretary or other employees of the marketing business, where the marketing business is convicted of an offence under subsection (7).

 **New section 11B** instructs that the Minister must, as soon as practicable after the fuel levy has been paid, deposit or cause to be deposited, the fuel levy into the Consolidated Fund.

26. **Clause 10** of the Bill further proposes to include “PART III Miscellaneous and General”.

27. **Clause 10** aims to amend **section 14** of the Petroleum Production Levy and Subsidy Act by removing the words “Fund and the levy” and substituting the words “Subsidy Fund and the petroleum production levy” throughout. The effect of this amendment is to indicate that all accounts relating to the Subsidy Fund and the petroleum production levy must be kept by the Comptroller of Accounts, shown in the general accounts of Trinidad and Tobago, and be laid before Parliament.

28. **Clause 10** further aims to amend **section 15** by removing the word “Fund” and replacing it with the words “Subsidy Fund” and **section 22** by removing the word “levy” and replacing it with the words “petroleum production levy”.

THE DEVELOPMENT LOANS ACT, CHAP. 71:04

29. **Clause 11** of the Bill sets out to amend section 3(1) of the Development Loans Act Chap 71:04 by increasing the amount of money that the government is authorised to borrow externally or internally from the aggregate sum of fifty-five thousand million dollars (TTD \$55,000,000,000.00) to not exceeding the aggregate sum of sixty-five thousand million dollars (TTD \$65,000,000,000.00) for the purpose of:

- financing general development in Trinidad and Tobago;
- repaying borrowings for this general development; or
- repaying borrowings made for general development by statutory authorities, state enterprises or the University of the West Indies.

THE GOVERNMENT SAVINGS BONDS ACT, CHAP. 71:41

30. **Clause 12** proposes to amend section 3(1) of the Government Savings Bond Act by inserting after the word “bonds” the words “in TT currency or in a foreign currency”. The effect of this amendment is to identify the types of currency that the Minister may issue non-transferable bonds in.

31. This clause also proposes to amend section 3(1) by removing the words “three billion dollars (\$3,000,000,000.00)”⁴ and replacing it with “three billion TT dollars or the






⁴ While the Government Savings Bonds Act currently states this figure as \$2,000,000,000, it should be noted that this amount was increased to \$3,000,000,000 via the Government Savings Bond (Amendment) Act, 2019. The

equivalent thereof in foreign currency (TTD \$3,000,000,000.00)". The effect of this amendment is again, to identify the types of currency that the Minister may issue non-transferable bonds in.

32. **Clause 12** of the Bill further seeks to amend section 8(1) of the Government Savings Bond Act by inserting a new paragraph (f) "the currency of the bonds". The effect of this amendment is to include the currency of the bonds to the list of items for which the Minister of Finance may make Regulations.

THE INCOME TAX ACT, CHAP. 75:01

33. **Clause 13** of the Bill proposes to amend the Income Tax Act Chap. 75:01 by repealing section 103A and substituting a **new Section 103A**. **New Section 103A** will provide for a waiver of liabilities for the years up to 31st December, 2020 and during the period 1st January, 2021 to 31st May, 2021, for the following:

-  Interest on an outstanding tax due and payable, where the tax is paid prior to or during 5th July, 2021 to 17th September, 2021 ("the prescribed period");
-  Outstanding interest charged on an outstanding tax due and payable, where the tax is paid prior to or during the prescribed period;
-  A penalty due and payable on or in respect of a tax or outstanding tax or interest, where the tax is paid prior to or during the prescribed period;
-  A penalty on an outstanding return, where the return is filed prior to or during the prescribed period; and
-  A penalty with respect to a return, filed prior to 5th July, 2021, where the penalty has not been paid.

34. The waiver of liabilities under **new Section 103A** will not affect liability to a tax that is owed under the Income Tax Act nor will it apply to any interest or penalty that was paid before 5th July, 2021.

35. **New Section 103A** further provides that if a tax remains outstanding after 17th September, 2021, the interest and penalty which would have been payable on the outstanding tax will be revived and become payable again as if the waiver of liabilities described above was never granted.

change is not yet reflected in the Government Savings Bond Act which was last updated by the Law Review Commission up to 31st December 2016. See the Government Savings Bond (Amendment) Act, 2019 here: <http://www.ttparliament.org/legislations/a2019-20.pdf>

36. **New Section 103A** also empowers the Minister of Finance to extend, by Order, the period for which the waiver of liabilities will apply, beyond 17th September, 2021.

THE UNEMPLOYMENT LEVY ACT, CHAP. 75:03






37. **Clause 14** of the Bill will amend the Section 13 of the Unemployment Levy Act, Chap. 75:03. This amendment applies section 103A (Waiver of Liabilities) of the Income Tax Act, Chap. 75:01 to the health levy imposed under the Unemployment Levy Act.

THE HEALTH SURCHARGE ACT, CHAP. 75:05

38. **Clause 15** of the Bill aims to amend the Schedule to the Health Surcharge Act, Chap. 75:05. This effect of this amendment would be that section 103A (Waiver of Liabilities) of the Income Tax Act, Chap. 75:01 would to apply to the health surcharge charged under the Health Surcharge Act.

THE VALUE ADDED TAX ACT, CHAP. 75:06

39. **Clause 16** of the Bill proposes to amend the Value Added Tax Act Chap. 75:06 by repealing section 54A and substituting a **new Section 54A**. **New Section 54A** will provide for a waiver of liabilities for the years up to 31st December, 2020 and during the period 1st January, 2021 to 31st May, 2021, for the following:

-  Interest on an outstanding tax due and payable, where the tax is paid prior to or during 5th July, 2021 to 17th September, 2021 (“the prescribed period”);
-  Outstanding interest charged on an outstanding tax due and payable, where the tax is paid prior to or during the prescribed period;
-  A penalty due and payable on or in respect of a tax or outstanding tax or interest, where the tax is paid prior to or during the prescribed period;
-  A penalty on an outstanding return, where the return is filed prior to or during the prescribed period; and
-  A penalty with respect to a return, filed prior to 5th July, 2021, where the penalty has not been paid.

40. The waiver of liabilities under **new Section 54A** will not affect liability to a tax that is owed under the Value Added Tax Act nor will it apply to any interest or penalty that was paid before 5th July, 2021.






41. **New Section 54A** further provides that if a tax remains outstanding after 17th September, 2021, the interest and penalty which would have been payable on the

outstanding tax will be revived and become payable again as if the waiver of liabilities described above was never granted.

42. **New Section 54A** also empowers the Minister of Finance to, extend by Order, the period for which the waiver of liabilities will apply, beyond 17th September, 2021.

THE STAMP DUTY ACT, CHAP. 76:01

43. **Clause 17** seeks to amend the Stamp Duty Act Chap 76:01 by inserting after section 3, a **new section 3A**. **New section 3A** intends to waive certain liabilities for the years up to 31st December, 2020 and during the period 1st January, 2021 to 31st May, 2021, namely:

-  interest on an outstanding tax or duty due and payable, where the tax is paid prior to or during the 5th July, 2021 to 17th September, 2021 (“prescribed period”);
-  outstanding interest charged on an outstanding tax or duty due, where the tax or duty is paid prior to or during the prescribed period;
-  a penalty due and payable on or in respect of a tax or duty or outstanding tax or duty or interest, where the tax is paid prior to or during the prescribed period;
-  a penalty on an outstanding return, where the return is filed prior to or during the prescribed period; and
-  a penalty with respect to a return, filed prior to 5th July, 2021, where the penalty has not been paid.

44. The waiver that is granted by **New Section 3A** does not affect a liability to a tax or duty which is due and payable under the Stamp Duty Act and does not apply to any interest or penalty paid before 5th July, 2021.






45. **New Section 3A** further states that the waiver only applies when a taxpayer, under the Stamp Duty Act, pays their outstanding taxes or duties from 5 July, 2021 to 17 September, 2021 or at a later date as the Minister of Finance prescribes. This means that if a tax or duty remains outstanding after the end of this period, the interest and penalty on the outstanding tax or duty will be revived and become payable as if the waiver had not been granted.

THE PROPERTY TAX ACT, CHAP. 76:04

46. **Clause 18** would amend the Property Tax Act Chap. 76:04 by renumbering the current section 54 and inserting **New Subsections 54(2)-(6)**. The “prescribed period” in these new subsections means the period starting on 5th July, 2021 and ending on 17th

September, 2021. However, the Minister with responsibility for finance may, by Order, prescribe a later date to end the prescribed period, as he thinks fit.

47. **New Subsection 54(2)** provides for a waiver on the following liabilities for the years up to and including the year ending 31st December, 2009:

-  interest on an outstanding tax due and payable, where the tax is paid prior to or during the prescribed period;
-  outstanding interest charged on an outstanding tax due and payable, where the tax is paid prior to or during the prescribed period;
-  a penalty due and payable on or in respect of a tax or outstanding tax or interest, where the tax is paid prior to or during the prescribed period
-  a penalty on an outstanding return, where the return is filed prior to or during the prescribed period; and
-  a penalty with respect to a return filed prior to 5th July, 2021, where the penalty has not been paid.

48. **New Subsection 54(3)** states that the waiver will not affect a liability to a tax which is due and payable under the Act and that it would not apply to any interest or penalty that was paid before 5th July, 2021.

49. **New Subsection 54(4)** further provides that the waiver only applies when a taxpayer, pursuant to section 54 of the Property Tax Act, pays his outstanding taxes during the period 5th July, 2021 to 17th September, 2021 or at later date as the Minister of Finance prescribes. This means that if a tax remains outstanding after the end of the prescribed period, the interest and penalty on the outstanding tax shall be revived and become payable as if the waiver had not been granted.

THE LIQUOR LICENCES ACT, CHAP. 84:10

50. **Clause 19** of the Bill aims to increase the penalties for the unlawful use and sale of alcohol under the Liquor Licences Act, Chap. 84:10 as follows:

| Offence | Section | Previous Penalty | New Penalty |
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| Applying for more than one special event licence in respect of each special event | 47I | On summary conviction, a fine of one thousand dollars (\$1,000.00) | On summary conviction, a fine of three thousand dollars (\$3,000.00) |
| Retailing, selling, exposing for sale, offering for sale or being in possession or on the premises for purpose of sale, any intoxicating liquor that | 48(1) | A penalty of ten thousand dollars (\$10,000.00) in the | A penalty of thirty thousand dollars (\$30,000.00) in the |

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| <p>is not authorised by a licence under an Act for the sale of intoxicating liquor, or contrary to the terms of a licence, or to any of the provisions of any Act concerning the sale of intoxicating liquor.</p> | | <p>case of spirits, or five thousand dollars (\$5,000.00) in any other case, and all the intoxicating liquor shall be forfeited.</p> | <p>case of spirits, or fifteen thousand dollars (\$15,000.00) in any other case, and all the intoxicating liquor shall be forfeited.</p> |
| <p>Knowingly selling or delivering intoxicating liquor, or causes intoxicating liquor to be delivered or sold, directly or indirectly, to the end that it may be unlawfully sold or consumed or carried into consumption.</p> | <p>48(3)</p> | <p>A penalty of two thousand dollars (\$2,000.00), in addition to any other penalty</p> | <p>A penalty of six thousand dollars (\$6,000.00), in addition to any other penalty</p> |
| <p>Receiving, buying or procuring, any intoxicating liquor from a person who is not authorised to sell or deliver intoxicating liquor.</p> | <p>49</p> | <p>A penalty of four thousand dollars (\$4,000.00)</p> | <p>A penalty of twelve thousand dollars (\$12,000.00)</p> |
| <p>Receiving spirits by any way other than by lawfully importing spirits, or from a warehouse as defined in the Spirits and Spirit Compounds Act, or from another person licensed to sell spirits.</p> <p>Receiving the same type of spirits from the same person in a quantity of less than 3.4 litres at a time.</p> | <p>50</p> | <p>A penalty of five thousand dollars (\$5,000.00)</p> | <p>A penalty of fifteen thousand dollars (\$15,000.00)</p> |
| <p>A licensed person—</p> <ul style="list-style-type: none"> ● failing to obtain, provide, keep, produce or return a certificate book, or a stock book as by the Liquor Licences Act required, or to make the entries in those books as required by the Liquor Licences Act required; ● hindering or obstructing an Officer from examining a certificate book or a stock book, or preventing an Officer from making any entry in the certificate book or stock | <p>53</p> | <p>A penalty of five thousand dollars (\$5,000.00) for each offence.</p> | <p>A penalty of fifteen thousand dollars (\$15,000.00) for each offence.</p> |

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| <p>book or from extracting from the certificate or stock book.</p> <ul style="list-style-type: none"> ● canceling, altering, or destroying any part of a certificate book or a stock book or any entry in those books; ● making a false entry in a certificate book or a stock book; ● separating any certificate, or form of certificate, from its counterfoil without properly filling up the certificate and counterfoil, (except on the occasion of sending out or delivering spirits) ● using the certificates other than in the order that they are numbered in the certificate book. | | | |
| <p>Sending out, delivering or receiving any spirits required to be accompanied by a certificate without a certificate, or accompanied by an inaccurate certificate.</p> | <p>54 (1)</p> | <p>A penalty of five thousand dollars (\$5,000.00) for each offence, and the forfeiture of all spirits sent out, delivered or received without an accurate certificate, along with the forfeiture of all animals, vehicles, vessels and boats used in the delivery.</p> | <p>A penalty of fifteen thousand dollars (\$15,000.00) for each offence, and the forfeiture of all spirits sent out, delivered or received without an accurate certificate, along with the forfeiture of all animals, vehicles, vessels and boats used in the delivery.</p> |
| <p>Using any certificate taken from the certificate book, except for the removal of spirits from their own stock, or delivering spirits with any form of certificate without filling it out as required by the Liquor Licences Act.</p> <p>Using a certificate or form of certificate, whether filled up or not, so that the account of spirits kept or checked by an Officer, or any</p> | <p>55</p> | <p>A penalty of five thousand dollars (\$5,000) and forfeiture of the licence.</p> | <p>A penalty of fifteen thousand dollars (\$15,000) and forfeiture of the licence.</p> |

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| <p>examination of spirits by an Officer, would be, or might be frustrated or evaded</p> <p>Producing a certificate that states it was received with spirits others than the spirits that are described on it</p> | | | |
| <p>Failure to immediately cancel the certificate or permit that accompanied the spirits for delivery and failure to deliver the cancelled certificate or permit to the Officer that inspects the premises after the spirits are received by the licensed person.</p> | 56 (2) | <p>A penalty of three thousand dollars (\$3,000.00).</p> | <p>A penalty of nine thousand dollars (\$9,000.00).</p> |
| <p>The failure of a licence holder to keep a register or the failure to make the necessary entries as required by Section 57 of the Liquor Licences Act</p> | 57 (2) | <p>A penalty of one thousand dollars (\$1,000.00).</p> | <p>A penalty of three thousand dollars (\$3,000.00).</p> |
| <p>The refusal or failure of the license holder or their employees to produce the register as required to be maintained by Section 57 of the Liquor Licences Act or knowing making false entries into the register or hindering or obstructing any Officer in examining the register</p> | 57 (3) | <p>A penalty of three thousand dollars (\$3,000.00)</p> | <p>A penalty of dollars (\$9,000.00).</p> |
| <p>Gambling at a premises licensed under the Liquor Licences Act for the sale of intoxicating liquors by retail UNLESS the licence holder can prove to the satisfaction of the Magistrate that they did not grant any permission for gambling to take place, or that the gambling was encouraged by the licence owner and the gambling was unknown to the licence owner.</p> | 58 | <p>A penalty of one thousand dollars (\$1,000.00) incurred by the licence holder</p> | <p>A penalty of three thousand dollars (\$3,000.00) incurred by the licence holder</p> |
| <p>Using or having on the premises any prohibited substance, liquor or ingredient, for sale. Whether or not mixed with intoxicating liquor, in more than the prescribed quantity or proportion.</p> | 59 (2) | <p>A penalty of five thousand dollars (\$5,000) and the substance, liquor or ingredient or mixture must be forfeited.</p> | <p>A penalty of fifteen thousand dollars (\$15,000) and the substance, liquor or ingredient or mixture must be forfeited.</p> |

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| <p>Knowingly selling or allowing another person to sell intoxicating liquor to a child</p> | <p>60 (1)</p> | <p>Liabe on summary conviction for a:</p> <ul style="list-style-type: none"> ● First offence- fine of seven thousand, five hundred dollars (\$7,500.00) ● Second offence- fine of ten thousand dollars (\$10,000.00) imprisonment for one (1) year ● Third or subsequent offence - fine of fifteen thousand dollars (\$15,000.00) and to a term of imprisonment for two (2) years. | <p>Liabe on summary conviction for a:</p> <ul style="list-style-type: none"> ● First offence- fine of twenty-two thousand, five hundred dollars (\$22,500.00) ● Second offence- fine of thirty thousand dollars (\$30,000.00) imprisonment for three (3) years ● Third or subsequent offence - fine of forty-five thousand dollars (\$45,000.00) and to a term of imprisonment for six (6) years. |
| <p>Where a licence is granted or transferred to or renewed in favor of a person convicted of an offence under Section 60(1)</p> | <p>60(2)</p> | <p>Licence suspended for one (1) year in the case of a first or second offence and revoked in the case of a third offence.</p> | <p>Licence suspended for three (3) years in the case of a first or second offence and revoked in the case of a third offence.</p> |
| <p>Failure to comply with requirement under section 60 (3) of the Liquor Licences Act that requires there to be a sign displayed all times, in a prominent place in the premises where the</p> | <p>60 (4)</p> | <p>On summary conviction to a fine of five thousand dollars (\$5,000.00).</p> | <p>On summary conviction to a fine of fifteen thousand dollars (\$15,000.00).</p> |

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| <p>liquor is offered for sale, a sign, written in large, bold, legible, upper case characters, which states that the sale of intoxicating liquor to individuals under the age of eighteen is prohibited.</p> | | | |
| <p>Using a child or hiring a child to sell, buy or deliver alcohol.</p> | <p>60A</p> | <p>Liabe upon summary conviction to a fine of two thousand dollars (\$2,000.00) and to imprisonment for twelve (12) months.</p> | <p>Liabe upon summary conviction to a fine of six thousand dollars (\$6,000.00) and to imprisonment for three (3) years.</p> |
| <p>Allowing drunkenness or any violent, quarrelsome or disorderly conduct to take place on the licensed premises, or selling intoxicating liquor to any drunken person as a licensed person or as a person assisting the business under the licence.</p> | <p>61</p> | <p>A penalty of one thousand dollars (\$1,000.00)</p> | <p>A penalty of three thousand dollars (\$3,000.00)</p> |
| <p>Refusing the request of the licensed person, or their employees , or a member of the licensed persons’ family, or any Officer to leave a licensed premises while drunken, violent, quarrelsome or disorderly, or is suffering from any communicable disease, or gambling on the premises</p> | <p>62(2)</p> | <p>A penalty of two thousand dollars (\$2,000.00)</p> | <p>A penalty of six thousand dollars (\$6,000.00)</p> |
| <p>Failure to close the premises for the sale of intoxicating liquors during any time at which were ordered to close under section 63.</p> | <p>63 (2)</p> | <p>A penalty of two thousand dollars (\$2,000.00), and the cancellation of the licence at the discretion of the Magistrate convicting him.</p> | <p>A penalty of six thousand dollars (\$6,000.00), and the cancellation of the licence at the discretion of the Magistrate convicting him.</p> |

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| A licensed wine retailer or wine merchant being in possession in any part of the licensed premises any spirits | 64 | Forfeiture of the spirits and a penalty of five thousand dollars (\$5,000.00). | Forfeiture of the spirits and a penalty of fifteen thousand dollars (\$15,000.00). |
| Refusing or failing to admit the Officer into the house, premises, building, room or other place, or wilfully impedes, resists or obstructs the Officer in such inspection | 66 | A penalty of one thousand dollars (\$1,000.00). | A penalty of three thousand dollars (\$3,000.00). |
| Keeping intoxicating liquor to be sold by a person not duly licensed, or by any licensed person in any premises not specified in their licence, or any vessel used for holding or measuring the intoxicating liquor. | 67 (2) | A penalty of five thousand dollars (\$5,000.00) | A penalty of fifteen thousand dollars (\$15,000.00) |
| Refusing or failing to allow the Members of the Licensing Committees into the premises, or wilfully impeding, restricting or obstructing a member in their inspection. | 69 (2) | A penalty of one thousand dollars (\$1,000.00). | A penalty of three thousand dollars (\$3,000.00). |
| Failure to paint or place outside of the front of the premises, in letters publicly visible and legible and of the size and colour prescribed, the full name of the licensed person or the name of the company, and after the name the word "licensed" along with a description of the licence that was granted. | 75 (2) | A penalty of five thousand dollars (\$5,000.00) | A penalty of fifteen thousand dollars (\$15,000.00) |
| Falsely stating that they are licensed to carry on a trade, or that they are licensed to carry on a trade other than the one that they are truthfully licensed to carry on. | 75 (3) | A penalty of ten thousand dollars (\$10,000.00) | A penalty of thirty thousand dollars (\$30,000.00) |
| (a) Carrying on business without making an entry with an Officer in duplicate in writing signed by him of every house, building, room and of every fixed cask, vessel or utensil intended to be used by him for the keeping or storing of or dealing in or retailing of intoxicating liquor. | 76 (3) | A penalty of three thousand dollars (\$3,000.00) | A penalty of nine thousand dollars (\$9,000.00) |















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| (b) Putting an entry for any premises that is not truly occupied by the licensed person for the purposes of his business | | | |
| (c) Failing or refusing to produce the copy of the entry kept by him on the demand of an Officer. | | | |





COMMENCEMENT DATE

51. **Clause 20** provides that sections 9 and 10 of the Act shall come into operation on a date that is fixed by the President by Proclamation.

REFERENCES

KEY LEGISLATION

-  **The Praedial Larceny Prevention Act, Chap. 10:03**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/10.03.pdf
-  **The Summary Offences Act, Chap. 11:02**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/11.02.pdf
-  **The Registration of Clubs Act, Chap. 21:01**
https://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/21.01.pdf
-  **The Tobacco Control Act, Chap. 30:04**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/30.04.pdf
-  **The Children Act, Chap. 46:01**
https://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/46.01.pdf
-  **The State Lands Act, Chap. 57:01**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/57.01.pdf
-  **The Minerals Act, Chap. 61:03**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/61.03.pdf
-  **The Petroleum Act, Chap. 62:01**
https://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/62.01.pdf
-  **The Petroleum Production Levy and Subsidy Act, Chap. 62:02**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/62.02.pdf
-  **The Development Loans Act, Chap. 71:04**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/71.04.pdf
-  **The Government Savings Bonds Act, Chap. 71:41**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/71.41.pdf
-  **The Income Tax Act, Chap. 75:01**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/75.01.pdf
-  **The Unemployment Levy Act, Chap. 75:03**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/75.03.pdf
-  **The Health Surcharge Act, Chap. 75:05**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/75.05.pdf

-  **The Value Added Tax Act, Chap. 75:06**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/75.06.pdf
-  **The Stamp Duty Act, Chap. 76:01**
https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/76.01.pdf
-  **The Property Tax Act, Chap. 76:04**
https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/76.04.pdf
-  **The Liquor Licences Act, Chap. 84:10**
https://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/84.10.pdf



Legal Unit
Parliament Secretariat
Parliamentary Complex, Cabildo Building,
No. 23-27 St. Vincent Street, Port-of-Spain
July 1, 2021

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