

LEGAL NOTICE NO. 229

REPUBLIC OF TRINIDAD AND TOBAGO

THE FISCAL INCENTIVES ACT, CHAP. 85:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 10 OF THE  
FISCAL INCENTIVES ACT

THE FISCAL INCENTIVES (DAIRY DISTRIBUTORS LIMITED)  
ORDER, 2010

1. This Order may be cited as the Fiscal Incentives (Dairy  
Distributors Limited) Order, 2010. Citation

2. In this Order, “the Act” means the Fiscal Incentives Act.

Interpretation  
Chap. 85:01

3. Liquid milk, milk drinks and juices are declared to be approved  
products.

Declaration of  
approved  
products

4. Dairy Distributors Limited, a company incorporated in Trinidad  
and Tobago (hereafter called “the Company”), is declared an approved  
enterprise in respect of liquid milk, milk drinks and juices (hereafter  
referred to as “the approved products”), to be manufactured at Zone 9,  
Millennium Park, Trincity, with effect from the 1st day of September,  
2012 (hereafter referred to as “the production day”).

Declaration of  
approved  
enterprise

5. The Company, classified as a highly capital intensive enterprise  
under section 9 of the Act, is granted for a period of ten years  
commencing from the production day, exemption from Value Added Tax  
in accordance with the provisions of section 44(g) of the Value Added  
Tax Act.

Classification of  
and benefits

Chap. 75:06

6. The Company shall—

- (a) undertake locally or cause to be undertaken locally, the  
minimum manufacturing processes set out in the Schedule;
- (b) maintain to the satisfaction of the Board of Inland Revenue,  
accounts in respect of its business, and the accounts so  
maintained shall allow for the transactions relating to the  
manufacture of the approved products to be clearly  
identifiable from the transactions relating to the business of  
the Company;
- (c) submit annually, notwithstanding the relief from the tax  
under this Order, a return of the income so exempt from  
tax, at the same time and in the same manner as would  
have been required had income not been so exempted;

Obligations  
imposed on  
approved  
enterprise

- (d) observe the practice and policy prevailing in Trinidad and Tobago as regards labour relations and conditions of employment;
- (e) comply with the environmental codes of conduct for the industry in respect of the requirements of the Environmental Management Authority;
- (f) submit to the Ministry of Trade and Industry any information requested in the manner directed and at such times as the Ministry may request; and
- (g) obtain all statutory approvals from the Town and Country Planning Division, Ministry of Planning, Economic and Social Restructuring and Gender Affairs.

## SCHEDULE

[Paragraph 6(a)]

## MINIMUM MANUFACTURING PROCESS

(1) Liquid milk and milk drinks are reconstituted by mixing milk powder and warm water with a high speed mixer in a sterile container. After reconstitution, the products are heated at one hundred and forty degrees Celsius for four seconds. The products are then aseptically transferred to the filling machine which fills the products, under sterile conditions, in pre-sterilized packaging material.

(2) After the juices are reconstituted the liquid juices are heated at ninety-five degrees Celsius for ten to fifteen seconds. The juices are then aseptically transferred to the filling machine which fills the product, under sterile conditions, in pre-sterilized packaging material.

Dated this 5th day of July, 2010.

A. LEUNG WOO-GABRIEL  
*Secretary to Cabinet*