
1st Session First Legislature Trinidad and Tobago
11 Elizabeth II



TRINIDAD AND TOBAGO

Act No. 1 of 1963

[L.S.]

AN ACT respecting the imposition or variation of taxation
by statutory instruments for the purpose of the
provisional collection of taxes.

[Assented to 4th January, 1963]

BE IT ENACTED by The Queen's Most Excellent Majesty, by Enactment
and with the advice and consent of the Senate and House
of Representatives of Trinidad and Tobago, and by the
authority of the same, as follows:—

1. This Act may be cited as the Provisional Collection Short title
of Taxes Act, 1963.

Interpretation

2. (1) In this Act

“existing tax”, means all taxes and all manner of taxes imposed by any enactment whether in force before or after the commencement of this Act;

“tax”, includes assessments, fees, charges, impositions and such other levies as form part or are intended to form part of the general revenue.

(2) In this Act expressions referring to the imposition of a tax shall be read as referring to the imposition of a new tax.

Order imposing
or varying
taxes

3. (1) Subject to the provisions of this Act, where proposals for general or supplementary appropriation of public funds are made to the House of Representatives and are embodied in an appropriation or supplementary appropriation Bill, as the case may be, the Governor-General may, for the purpose of raising revenue to meet the expenditure specified in any such Bill, by Order, provide for the imposition of any tax or the variation of any existing tax, and from the date of the publication of such Order in the *Trinidad and Tobago Gazette* (hereinafter referred to as “the commencement of the Order”) the tax as imposed or varied by such Order shall be payable.

(2) In the case of the imposition of any tax under subsection (1) the Order shall, subject to the provisions of this Act, have effect for a period expiring at the end of four months after the commencement of the Order.

(3) An Order or any provision of an Order imposing a tax shall cease to have effect if an Act comes into operation imposing, with or without modifications, any such tax.

(4) Where any provision in an Order imposing a tax is omitted from a Bill or if included in a Bill is rejected during the passage of the Bill through the House, the corresponding provision of the Order shall cease to have effect.

(5) An Order varying an existing tax shall cease to have effect if the Order is not confirmed, with or without modifications, by a resolution agreed to by the House within the next twenty-one days after the commencement of the Order, and where any provision of the Order is deleted by the resolution that provision shall cease to have effect.

4. (1) Where, under subsections (4) and (5), an Order or any provision thereof ceases to have effect, or the period limited by subsection (2) of section 3 terminates before the Act comes into operation imposing the tax, any money paid in pursuance of the Order or such provision shall be deemed to be an unauthorised payment or deduction. Cases where tax unauthorised and repayable

(2) Where the tax as imposed or varied by the Order is modified by the Act imposing the tax, or by the resolution confirming the Order, as the case may be, any money which has been paid in pursuance of the Order, which would not have been payable under the new conditions affecting the tax, shall be repaid or made good, and any payment or deduction made in pursuance of the Order shall, so far as it would not have been authorised under the new conditions affecting the tax, be deemed to be an unauthorised payment or deduction.

5. An Order under section 3 imposing or varying any tax may contain such conditions affecting the tax as are appropriate for the purpose of the imposition and collection of the tax as so imposed or varied. Content of Order

6. Nothing in this Act shall be construed as affecting the powers of the House of Representatives or the Governor-General under any enactment to impose or vary any tax. Construction

Passed in the House of Representatives this third day of January, 1963.

G. R. LATOUR
Clerk of the House of Representatives

Passed in the Senate this fourth day of January, 1963.

J. P. OTTLEY
Clerk of the Senate