

TRINIDAD AND TOBAGO.

No. 45.—1914.

11th December.

AN ORDINANCE for raising funds in aid of Agriculture for the period from 1st January, 1915 to 31st December 1915.

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

17th December, 1914.

BE it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows :—

Interpretation.

1. In this Ordinance the word "shipper" includes in the case of a steam vessel the agent of the owner of such vessel.

Tax on produce.

2. There shall be raised, levied, collected and paid for the use of his Majesty, his Heirs and Successors in aid of Agriculture upon the several kinds of produce hereinafter mentioned which shall have been raised or manufactured in the Colony and which shall be shipped for parts or places beyond the limits of the Colony on any day between

the first day of January 1915, and the thirty-first day of December 1915, both inclusive, the several taxes, rates and charges hereinafter mentioned, that is to say :

- On Cocoa at the rate of three farthings for every one hundred pounds ;
- On Sugar at the rate of one penny and seven-eighths of a penny for every one thousand pounds ;
- On Coconuts at the rate of one penny and one farthing for every one thousand nuts ;
- On Copra at the rate of two and a half pence for every one thousand pounds ;

And in each of the above cases on lesser quantities in proportion.

3. The several taxes, rates and charges hereinbefore specified shall be payable by the shipper of such produce at the time of such shipment aforesaid, and the shipper thereof shall deliver to His Majesty's Collector of Customs or Sub-Collector in Trinidad, or to the Officer performing the duties of His Majesty's Collector of Customs in Tobago an account of the produce in such form and containing such particulars as the Governor may from time to time direct.

When tax is payable.

The provisions of Section 14 of the Customs Duties Ordinance 1913 shall apply to the refund of over-payments made in respect of any tax, rate or charge paid under the provisions of this Ordinance.

4. The weight or quantity of every shipment of Cocoa, Sugar, Coconuts and Copra exported shall be declared by the shipper, and any false declaration shall be an offence punishable by a penalty not exceeding Twenty Pounds.

Weight or quantity of shipment to be declared.

5. If such account as provided for in Section 3 is not delivered, or if the taxes, rates and charges payable in respect of such produce are not paid to the Collector of Customs, Sub-Collector or Officer in Tobago aforesaid within twenty-four hours after the departure of the vessel in which the produce was shipped, or such further time not

Penalty for not delivering account or paying tax.

exceeding four days as the Collector of Customs may allow, the shipper thereof shall forfeit the sum of One hundred Pounds in addition to the amount of taxes, rates and charges payable.

Recovery of Penalties.

6. All taxes, rates, charges and penalties payable or recoverable under this Ordinance may be sued for, prosecuted, determined and recovered on information in the name of some Officer of Customs before any Magistrate in manner provided by the Summary Conviction Offences (Procedure) Ordinance, No. 1.

Appropriation of money.

7. All taxes, rates and charges, to be paid or recovered before a Magistrate under this Ordinance shall be paid into the Treasury and carried in the books thereof to the credit of moneys applicable to Agriculture, and shall be applied in aid of Agriculture and to no other purpose whatsoever.

Costs to be stated in order of Magistrate.

8. When any person is adjudged by any Magistrate to pay any tax, rate, charge or penalty payable and recoverable under this Ordinance, such Magistrate shall state in the order or conviction and also in the commitment of such person, if committed in default of payment, the amount of costs awarded to be paid by such person, as well as the tax, rate, charge or penalty so adjudged, and shall commit such person until payment of such Tax, Rate, Charge or Penalty and costs.

Passed in Council this Eleventh day of December, in the year of Our Lord one thousand nine hundred and fourteen.

HARRY L. KNAGGS,
Clerk of the Council.