

TRINIDAD AND TOBAGO.

No. 57.—1920.

I ASSENT.

[L.S.]

J. R. CHANCELLOR,

*Governor.*

21st December, 1920.

AN ORDINANCE to raise by an additional tax on agricultural produce during the year 1921 a moiety of the Colony's contribution of £50,000 towards the cost of establishing a Tropical Agricultural College for the British West Indies.

[21st December, 1920.]

Preamble.

WHEREAS the Tropical Agricultural College Committee appointed by the Secretary of State for the Colonies was unanimously of opinion that steps should be taken at an early date to found a Tropical Agricultural College in the British West Indies, and recommended that the College should be established in Trinidad, provided that the Government of Trinidad and Tobago was prepared to afford adequate support and offer every reasonable facility:

And whereas on the ninth day of April nineteen hundred and twenty the Legislative Council passed the following resolution:—

“ That this Council approves the recommendation of the Committee appointed to consider the desirability of establishing a Tropical Agricultural College in the West Indies that such a College be established in Trinidad; and recommends that the initial sum of £50,000 required for its establishment be raised by a tax on Agricultural produce during the years 1921 and 1922.”

And whereas the said resolution was communicated to the Secretary of State for the Colonies who has now decided that the Tropical Agricultural College shall be situated in Trinidad;

And whereas it is accordingly expedient that an additional tax be imposed on agricultural produce during the year 1921 in manner hereinafter appearing;

And whereas the taxes imposed by this Ordinance are estimated to produce the sum of £25,000;

Now, therefore, be it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:

1. This Ordinance may be cited as the Agricultural <sup>short title</sup> College (Produce Tax) Ordinance, 1920.

2. In this Ordinance, unless the context otherwise <sup>interpreta-</sup> requires:— <sub>tion.</sub>

“ Shipment ” means shipment for exportation to places or parts beyond the limits of the Colony, and “ shipped ” has a corresponding meaning.

“ Produce ” means the kinds of produce specified in the schedule to this Ordinance, or any of them.

“ The Collector ” means the Collector of Customs.

3.—(1.) Subject to the provisions of this Ordinance, <sup>Taxes on pro-</sup> there shall for the year nineteen hundred and twenty-one <sup>duce during</sup> be charged, levied, and paid for the use of His Majesty for <sub>1921.</sub> the purposes hereinafter mentioned the several taxes upon produce specified in the schedule to this Ordinance.

(2.) Such taxes shall, in the case of all the said kinds of produce except sugar, be payable only in the case of the shipment of such produce during the year nineteen hundred and twenty-one.

(3.) In the case of sugar, such taxes shall be payable on all sugar shipped for export during the year nineteen hundred and twenty-one, whether manufactured in that year or not, and also on all sugar manufactured in the island of Trinidad during the year nineteen hundred and twenty-one, whether exported or not.

(4.) No tax imposed by this Ordinance shall be payable on sugar manufactured in Tobago.

Application  
of proceeds  
of tax.

4. The entire proceeds of the taxes imposed by this Ordinance, whether more or less than twenty-five thousand pounds, shall be applied as a contribution towards the cost of establishing in Trinidad a Tropical Agricultural College for the English West Indies.

Payment  
of taxes  
on export.

5. In the case of the shipment of produce, the taxes imposed by this Ordinance shall be payable at the time of the shipment by the exporter or his agent who shall deliver to the Collector or Sub-Collector in Trinidad or to the officer performing the duties of the Collector in Tobago an account of the produce in such form and containing such particulars as the Governor may from time to time direct.

Weight or  
quantity of  
shipment to  
be declared.

6. The weight or quantity of every shipment of produce shall be declared by the exporter or his agent and the making or delivery of any false declaration shall be an offence punishable on summary conviction before a magistrate by a fine not exceeding one hundred pounds, or imprisonment with or without hard labour for any period not exceeding six months.

Penalty for  
not delivering  
account or  
paying tax.

7. If such account as provided for in sections five and six is not delivered, or if the taxes payable in respect of such produce are not paid to the Collector, 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 exceeding four days as the Collector may allow, the exporter thereof or his agent shall on summary conviction before a magistrate forfeit the amount of taxes payable, and in addition, be liable to a fine not exceeding one hundred pounds.

3.—(1.) On or before the thirty first day of January <sup>Payment of</sup> <sup>tax on sugar.</sup> nineteen hundred and twenty two the owner or manager of every sugar factory in Trinidad shall pay to the Receiver-General the amount of the tax upon the sugar manufactured in such factory due under the provisions of this Ordinance up to and including the thirty first day of December nineteen hundred and twenty one; but after making due allowance for the taxes already paid in respect of the shipment by him of any such sugar.

(2.) If any sum due under the provisions of the preceding sub-section is not paid on or before the thirty first day of January nineteen hundred and twenty two, such owner or manager as aforesaid shall on summary conviction before a magistrate forfeit the amount of the sum due as aforesaid, and, in addition be liable to a fine not exceeding one hundred pounds.

9. The provisions of section twelve of the Customs <sup>Refund of</sup> <sup>overpayments.</sup> Duties Ordinance, 1920, shall apply to the refund of overpayments made in respect of any tax paid under this Ordinance in respect of the shipment of any produce.

SCHEDULE  
TAXES ON PRODUCE.

SUGAR:		s.	d.
(for every 1,000 lbs.)	...	2	3
SYRUP:			
(for every gallon)	...	0	0
COCOA:			
(for every 100 lbs.)	...	0	0
COCONUTS:			
(for every 1,000 nuts)	...	1	0
COPRA:			
(for every 1,000 lbs.)	...	5	0

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

G. D. OWEN,  
*Clerk of the Council.*