

LAWS OF TRINIDAD AND TOBAGO

APPORTIONMENT ACT

CHAPTER 8:06

**Act
8 of 1917**

Current Authorised Pages

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Note
on
Subsidiary Legislation

This Chapter contains no subsidiary legislation.

CHAPTER 8:06

APPORTIONMENT ACT

ARRANGEMENT OF SECTIONS

SECTION

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An Act relating to the Apportionment of certain periodical payments and taxes.

1950 Ed.
Ch. 6 No. 5.
8 of 1917.

[8TH MAY 1917]

Commencement.

1. This Act may be cited as the Apportionment Act.

Short title.

2. In this Act—

Interpretation.

“annuities” includes salaries and pensions;

“dividends” includes (besides dividends strictly so called) all payments made as or by the name of income, dividend, bonus, interest on debenture, or by way of dividend on preferred stock, or otherwise, out of the revenue of trading or other public companies, divisible between all or any of the members of such respective companies, whether the payments shall be usually made or declared at any fixed times or otherwise; and all such divisible revenue shall, for the purposes of this Act, be deemed to have accrued by equal daily increment during and within the period for or in respect of which the payment of the same revenue shall be declared or expressed to be made, but the word “dividend” does not include payments in the nature of a return or reimbursement of capital;

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“rents” includes rent for occupation of any property, and rent charges, also all periodical payments or renderings in lieu of or in the nature of rent.

Payments to accrue from day to day.

3. All interest on money due, rents, annuities, dividends, and other periodical payments in the nature of income (whether reserved or made payable under an instrument in writing or otherwise) and all periodical outgoings and charges shall be considered as accruing from day to day, and shall be apportionable in respect of time accordingly.

Apportioned part payable when next entire portion due.

4. The apportioned part of any such interest, rent, annuity, dividend or other payment shall be payable or recoverable, in the case of a continuing rent, annuity or other such payment, when the entire portion of which the apportioned part forms part becomes due and payable, and not before, and in the case of a rent, annuity, or other such payment determined by re-entry, death, or otherwise, when the next entire portion of the same would have been payable if the same had not so determined, and not before.

Recovery of apportioned parts.

5. All persons and their respective executors, administrators and assigns, and also the executors, administrators and assigns respectively of persons whose interests determine with their own deaths, shall have such or the same remedies at law and in equity for recovering the apportioned parts as aforesaid when payable (allowing proportionate parts of all just allowances) as they respectively would have had for recovering such entire portions as aforesaid if entitled thereto respectively except that persons liable to pay rents reserved out of or charged on lands or other hereditaments of any tenure shall not nor shall the same lands or other hereditaments be resorted to for any such apportioned part forming part of an entire or continuing rent as aforesaid specifically, but the entire or continuing rent, including such apportioned part, shall be recovered and received by the person who, if the rent had not been apportionable under the Act, or otherwise, would have been entitled to such entire or continuing rent; and such apportioned part shall be recoverable from such person by the parties entitled under this Act to the same by action.

State grants.

6. When any lands not theretofore subject to land charges or land taxes have been granted by the State to any person, such person shall be deemed liable to pay, in respect of his ownership, during the remainder of the current period (commencing with the

first day of the month next after the date of any such grant) in respect of which such land taxes or land charges are leviable, an apportioned part of all land taxes and charges or other charges or annual payments collectible in respect of the land, which shall become due and payable when the annual land tax or charge for the year following that in which the grant is issued shall be payable, and shall be recoverable therewith in the same manner as a land tax or land charge under the Lands and Buildings Taxes Act.

Ch. 76:04.

7. Nothing contained in this Act shall render apportionable any annual sums made payable in policies of assurance of any description.

Moneys payable under policies of assurance.

8. This Act shall not extend to any case in which it is or shall be expressly stipulated that no apportionment shall take place.

Application of Act.