

3.8.17

TRINIDAD AND TOBAGO.

3.61

No. 8.—1917.

[L.S.]



I ASSENT.

J. R. CHANCELLOR,  
*Governor.*

8th May, 1917.

AN ORDINANCE relating to the apportionment of taxes and other periodical payments.

[8th May, 1917.]

**B**E 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 Apportionment Short Title. Ordinance, 1917.

2. In this Ordinance, unless the context otherwise Interpre- requires :— tation.

“ 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 ;

“ 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 such payments shall be usually made or declared at any fixed times or otherwise; and all such divisible revenue shall, for the purposes of this Ordinance, 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 said word “dividend” does not include payments in the nature of a return or reimbursement of capital.

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 such apportioned part shall form part shall become 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 such 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: provided 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 this Ordinance, 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 Ordinance to the same by action.

6. When any lands not theretofore subject to land charges or land taxes shall have been granted by His Majesty 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 such 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 provisions of the Land Charges and Land Taxes Ordinance, No. 204. Crown grants.

7. Nothing in this Ordinance contained shall render apportionable any annual sums made payable on policies of assurance of any description. Policies of Assurance.

8. The provisions of this Ordinance shall not extend to any case in which it is or shall be expressly stipulated that no apportionment shall take place. Application of Ordinance.

9. The Apportionment Ordinance (No. 77) and the Apportionment Ordinance 1909 are hereby repealed. Repeal.

Passed in Council this Twenty-seventh day of April, in the year of Our Lord one thousand nine hundred and seventeen.

J. M. FARFAN,  
*Acting Clerk of the Council.*

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