



TRINIDAD AND TOBAGO

No. 24—1956

[L.S.]

I ASSENT,

E. B. BEETHAM

*Governor*

5th June, 1956.

AN ORDINANCE to amend the Cinematograph Entertainment Tax Ordinance, Ch. 33. No. 10.

[7th June, 1956]

Commence-  
ment.

ENACTED by the Governor of Trinidad and Tobago with the Enactment.  
advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Cinematograph Short title.  
Entertainment Tax (Amendment) Ordinance, 1956, and shall  
be read as one with the Cinematograph Entertainment Tax Ch. 33. No. 10,  
Ordinance, hereinafter referred to as the Principal Ordinance,

Section 6  
of Principal  
Ordinance  
amended.

**2.** (1) Subsections (2) and (3) of section 6 of the Principal Ordinance are hereby repealed and replaced as follows :—

“(2) Subject to any arrangements made under section 4, the amount of the duty payable in respect of any entertainment to which a return under this Ordinance relates or should have related shall be paid at or before the time the return is made or should be made.

(3) If the provisions of subsection (2) of this section are not complied with the proprietor shall be guilty of an offence against this Ordinance and the court by which he is convicted shall, in addition to any other penalty which may be imposed, order such proprietor to pay to the credit of the Commissioner the amount of any unpaid duty, and in default of payment of such amount the proprietor shall be liable to imprisonment for such term not exceeding six months as the court may order.”

Saving.

(2) The provisions of this section shall not apply in respect of any duty which should have been paid before the commencement of this Ordinance.

Section 9  
of Principal  
Ordinance  
amended.

**3.** Subsection (2) of section 9 of the Principal Ordinance is hereby repealed and replaced as follows :—

“(2) Rules made under this section may prescribe in respect of any contravention thereof or failure to comply therewith a penalty not exceeding two hundred and forty dollars on summary conviction.”

Section 15  
of Principal  
Ordinance  
amended.

**4.** Subsection (2) of section 15 of the Principal Ordinance is hereby amended—

(a) by substituting for the words “any such offence” occurring in the second line thereof the words “any offence against this Ordinance”; and

(b) by substituting for the words “may suspend his licence” occurring in the third line thereof the words “may cancel, or suspend for such period as to the court may seem just, his licence.”

Passed in Council this eleventh day of May, in the year of Our Lord one thousand nine hundred and fifty-six.

G. E. L. LAFOREST

*Clerk of the Council*