

TRINIDAD AND TOBAGO.

No. 37—1931.

I ASSENT,

[L.S.]

A. C. HOLLIS,
Governor.

15th December, 1931.

AN ORDINANCE to amend the Income Tax Ordinance,
Cap. 203.

[15th December, 1931.]

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

Short title.

Construction.

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1931, and shall be read as one with the Income Tax Ordinance, Cap. 203, hereinafter called the Principal Ordinance.

S. 7 Cap. 203
amended.

2. Section 7 of the Principal Ordinance is hereby amended by the addition thereto of the following proviso:

Provided that, where permission has been given for any year of assessment, tax shall be charged, levied and collected for each subsequent year upon

the gains or profits for the full year terminating on the like date in the year immediately preceding the year of assessment, subject to any such adjustment as, in the opinion of the Commissioner, may be just and reasonable.

Passed in Council this fourth day of December, in the year of Our Lord one thousand nine hundred and thirty-one.

J. O'CONNOR,
Acting Clerk of the Council.