

TRINIDAD AND TOBAGO.

No. 35—1931.

I ASSENT,

[L.S.]

A. C. HOLLIS,
Governor.

15th December, 1931

AN ORDINANCE to provide for the payment into the Treasury in certain cases of sums liable to estate and succession duty.

[1st June, 1931.]

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 Legacies (payment into Treasury) Ordinance, 1931. Short Title.

2.—(1) Where, by reason of the infancy or absence out of the Colony of any person entitled to any legacy or to the residue of any personal estate or any part thereof chargeable with duty under the Estate and Succession Duties Ordinance, 1931, the representative of such estate cannot pay such legacy or any part thereof, although he may have effects for that purpose, or cannot pay such residue or some part thereof, although he may have the same or some part thereof in his hands, it shall be lawful for such person to pay such legacy or residue or any part or parts thereof respectively, or any sum or sums of money If owing to infancy or absence a legacy cannot be paid, money to be paid into Treasury.

on account thereof, after deducting the duty chargeable thereon, into the Treasury to be placed to the account of the person for whose benefit the same shall be so paid, for payment of which money the Treasurer shall give his certificate; and such payment to the Treasurer shall be a sufficient discharge for the money so paid in, provided the duty be also paid thereon as aforesaid.

(2) If it shall afterwards appear that such money or any part thereof has been improperly paid to the Treasurer as aforesaid, it shall be lawful for the Governor, upon petition in a summary way, to dispose thereof and of the annuities purchased therewith and the dividend received thereon in such manner as justice shall require.

(3) If it shall appear that the duty paid in respect of any such sum of money was more than ought to have been paid, it shall be lawful for the person who shall have paid such duty to apply to the Governor to repay such excess of duty; and the Governor, upon such application, shall, by warrant under his hand, order that such excess of duty be paid to the person or persons who shall appear to him entitled to receive the same or be paid into the Treasury for the benefit of the person entitled, there to be placed to the same account and to be applied in the same manner as the same would have been applicable, if paid together with the remainder of the legacy or sum of money in respect of which the same shall have been paid; and if the duty paid to the Treasurer shall appear to be less than the duty which ought to have been paid, it shall be lawful for the person who paid such money into the Treasury as aforesaid, upon payment of the full duty in such manner as the same ought to be paid, with such penalties, if any, as ought to be paid in respect thereof, to apply to the Governor for the repayment of the further sum paid to the Treasurer for such duty, out of the money in the Treasury so paid in by such person or the produce thereof, which payment the Governor is hereby authorized to order.

Investment of
infants' money
in Savings
Bank.

3. Where money has been deposited in the Treasury to the account of an infant in the manner described in section 2 of this Ordinance, it shall be lawful for the Governor in Executive Council, on being satisfied that

it is to the advantage of such infant that such money or any part thereof should be deposited in the Post Office Savings Bank, to order that such money or any part thereof be so deposited in the name of the Administrator-General as trustee for such infant, and that any interest received by the Administrator-General be also deposited from time to time in the said Savings Bank and added to the amount of the sum originally deposited, or be applied towards the maintenance or education of the infant in such manner as may from time to time be directed by the Governor.

4. This Ordinance shall operate retrospectively and shall be deemed to have commenced on the first day of June, 1931. <sup>Commence-
ment.</sup>

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

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