

TRINIDAD AND TOBAGO.

No. 16—1929.

I ASSENT,

[L.S.]

S. M. GRIER,
Acting Governor.

30th November, 1929.

AN ORDINANCE to provide for the refund of excise duty paid on petroleum used for certain purposes.

[On Proclamation.]

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 Petroleum (refund ^{Short title.} of duty) Ordinance, 1929.

2. In this Ordinance—

“Petroleum Oil” and “Petroleum Spirit” mean ^{Interpretation.}
“Petroleum Oil” and “Petroleum Spirit”
as defined in section 2 of the Petroleum (Excise) ^{Cap. 201.}
Ordinance;

“Machine” means any machine specified in Regulations made under section 4 of this Ordinance.

Refund of
excise duty
on petroleum
used in
tillage opera-
tions.

3. It shall be lawful for the Treasurer to pay to any person using petroleum oil or petroleum spirit to drive a machine employed in tilling the soil a sum equal to the amount of excise duty which shall have been paid on the petroleum oil or petroleum spirit so used.

Regulations.

4.—(1) The Governor in Executive Council may make regulations prescribing :—

- (a) the method of obtaining and paying the refund under section 3 hereof ;
- (b) the keeping of records ;
- (c) the giving of security ;
- (d) the form of declaration to be made by the person claiming the refund ;
- (e) all other matters necessary for the better carrying out of the purposes of this Ordinance.

(2) Regulations made under this section shall not have any effect until they have been approved by the Legislative Council, and when so approved by resolution shall, as from the date of such approval, have the same force and effect as if they were contained in and formed part of this Ordinance.

(3) All such regulations shall be published in the *Royal Gazette*.

Penalty.

5. Any person who shall contravene or fail to comply with any regulation made under section 4 hereof shall be guilty of an offence and, on summary conviction before a Magistrate, shall be liable to a fine not exceeding fifty pounds.

Commence-
ment.

6. This Ordinance shall come into operation on such day as the Governor shall fix in that behalf by proclamation.

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

E. F. AANENSEN,
Acting Clerk of the Council.