

TRINIDAD AND TOBAGO.

No. 10—1928.

I ASSENT,

[L.S.]

H. A. BYATT,  
*Governor.*

26th May, 1928.

AN ORDINANCE to amend the Income Tax Ordinance.

[26th May, 1928.]

**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 Income Tax Short title. (Amendment) Ordinance, 1928, and shall be read as one Construction. with the Income Tax Ordinance, hereinafter called the Cap. 203. Principal Ordinance.

2. Section 8 of the Principal Ordinance is hereby amended Exemption of local authorities from tax. by deleting paragraph (b) thereof and substituting therefor the following :—

(b) The income of any local authority in so far as such income is not derived from a trade or business carried on by the local authority. In calculating the income of a local authority

for the purposes of this paragraph the incomes derived as hereunder mentioned shall be exempt from tax :

The income of the Mayor, Aldermen and Citizens of the City of Port-of-Spain derived from markets, abattoirs, cemeteries, the Prince's Building, the Woodbrook Estate, the Cocorite Farm, and Gonzales Place ;

The income of the Mayor and Burgesses of San Fernando derived from markets, abattoirs, cemeteries and wharves ;

The income of the Mayor and Burgesses of Arima derived from markets, abattoirs and cemeteries.

Amendment  
of s. 15 of  
Cap. 203.

*repeals &  
re-enacts*

*by  
1 of 1935 S. 5.*

3. Section 15 of the Principal Ordinance is hereby amended by deleting the words "if over the age of sixteen years and under the age of eighteen years" in the sixth and seventh lines of the section, and by adding the following at the end of the first paragraph :—

No deduction shall be allowed under this section in respect of any child who is entitled in his own right to an income exceeding forty pounds a year.

Deductions to  
be made only  
in the case of  
residents and  
non-resident  
British  
subjects.

4. Section 17 of the Principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

*Vide*  
*1 of 1935 S(6)*  
17. Subject as hereinafter provided, no allowances under sections 14, 15 and 16 of this Ordinance shall be made and ~~no relief under sub-section (2) of section 20 of this Ordinance shall be granted~~ in the case of any individual who is not resident in the Colony.

Provided that the foregoing provision shall not apply in the case of any individual who satisfies the Commissioner that he is a British subject ; so, however, that no such allowance or relief as aforesaid shall be given so as to reduce the amount of the income tax payable

by that individual below an amount which bears the same proportion to the amount which would be payable by him by way of tax if the tax were chargeable on his total income from all sources, including income which is not subject to income tax charged in the Colony, as the amount of the income subject to income tax so charged bears to the amount of his total income from all sources.

5. Sub-section (2) of section 20 of the Principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

Tax not payable on first £250 of income.

(2) Subject as herein otherwise provided, every individual shall be entitled to relief from the tax equal to the amount of such tax upon £250 of income falling within rate (a) above.

6. The following shall be inserted as section 32A of the Principal Ordinance :—

32A.—(1) Where any person pays mortgage or debenture interest to a person not resident in the Colony and is entitled to deduct such interest under section 10 (1) (a) of this Ordinance, he shall upon paying the interest deduct therefrom tax at the rate of one shilling on every £1 of such interest, and shall forthwith render an account to the Commissioner of the amount so deducted, and every such amount shall be a debt from him to the Government of the Colony and shall be recoverable as such.

Deduction of and accounting for tax on mortgage and debenture interest.

Repealed & re-enacted  
by  
1 of 1935 S. 9

(2) In the case of a company, the account aforesaid shall be rendered by the Manager or other principal officer of the company.

(3) Any person who fails or neglects to render an account under this section shall be guilty of an offence against this Ordinance.

Amendment  
of s. 41 of  
Cap. 203.

7. Section 41 of the Principal Ordinance is hereby amended by adding the following as sub-section (12) thereof:—

Appellant to  
give security  
for payment  
of tax.

(12) Notwithstanding anything contained in sub-section (2) of section 49 of this Ordinance, if the Judge is satisfied that tax in accordance with his decision upon the appeal may not be recovered, the Judge may require the appellant forthwith to furnish such security for payment of the tax, if any, which may become payable by the appellant as may seem to the Judge to be proper. If such security is not given, the tax assessed shall become payable forthwith and shall be recoverable forthwith by suit in the name of the Commissioner as well as in the manner prescribed by section 51 of this Ordinance.

Recovery of  
tax in certain  
cases.

8. The following shall be inserted as section 57A of the Principal Ordinance:—

57A.—(1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave the Colony before such tax becomes payable without having paid such tax, he may by notice in writing to such person demand payment of such tax within the time to be limited in such notice. Such tax shall thereupon be payable at the expiration of the time so limited and shall in default of payment, unless security for payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith by suit in the name of the Commissioner as well as in the manner prescribed by section 51 of this Ordinance.

(2) If in any particular case the Commissioner has reason to believe that tax upon any chargeable income may not be recovered, he may at any time and as the case may require:—

(a) forthwith by notice in writing require any person to make a return and to furnish particulars of any such income within the time to be specified in such notice;

- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making such return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable ;
- (c) by notice in writing to the person assessed require that security for the payment of the tax assessed be forthwith given to his satisfaction.
- (3) If in any particular case the Commissioner has reason to believe that tax upon any income chargeable to such tax may not be recovered, he may at any time :
- (a) by notice in writing to the person by whom the tax would be payable determine a period for which tax shall be charged and require such person to render within the time specified therein returns and particulars of such income for that period ;
- (b) make an assessment upon such person in the amount of the income returned, or if default is made in making a return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may think reasonable.
- (4) Notice of assessment made in accordance with the provisions of sub-sections (2) and (3) of this section shall be given to the person assessed, and any tax so assessed (in accordance with the provisions of sub-sections (2) and (3) of this section) shall be payable on demand made in writing under the hand of the Commissioner, and shall in default of payment, unless security for the payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith by suit in the name of the Commissioner as well as in the manner prescribed by section 51 of this Ordinance.

---

Any person who has paid the tax in accordance with a demand made by the Commissioner or who has given security for such payment under sub-sections (2) and (3) of this section shall have the rights of objection and appeal conferred by sections 40 and 41 of this Ordinance, and the amount paid by him shall be adjusted in accordance with the result of any such objection or appeal.

The provisions of sub-sections (2) and (3) of this section shall not affect the powers conferred upon the Commissioner by section 43 of this Ordinance.

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

JOHN DE NOBRIGA,  
*Clerk of the Council.*

---