

TRINIDAD AND TOBAGO.

No. 28—1926.

I ASSENT,

[L.S.]

H. A. BYATT,
Governor.

9th December, 1926.

AN ORDINANCE to provide for raising funds in aid of
Immigration by the imposition of taxes on produce.

[9th December, 1926.]

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 Produce Taxation Short title.
Ordinance, 1926.

2. In this Ordinance

Interpretation.

- “ Shipment ” means shipment for exportation to
places or parts beyond the limits of the Colony,
and “ shipped ” has a corresponding meaning ;
“ Produce ” means the kind of produce specified in
the schedule to this Ordinance, or any of them ;
“ Collector ” means the Collector of Customs.

[Price 2d.]

Taxes on
produce
during 1927.

3.—(1) Subject to the provisions of this Ordinance, there shall for the year nineteen hundred and twenty-seven be charged, levied, and paid for the use of His Majesty in aid of immigration the several taxes upon produce specified in the schedule to this Ordinance.

(2) Such taxes shall be payable only in the case of the shipment of such produce during the year nineteen hundred and twenty-seven.

(3) No tax imposed by this Ordinance shall be payable on sugar manufactured in Tobago.

When tax
payable.

4. The taxes imposed by this Ordinance shall be payable at the time of the shipment by the exporter or his agent, who shall deliver to the Collector or Sub-Collector in Trinidad or to the officer performing the duties of the Collector in Tobago an account of the produce in such form and containing such particulars as the Governor may from time to time direct.

Weight or
quantity of
shipment to be
declared.

5. The weight or quantity of every shipment of produce shall be declared by the exporter or his agent, and the making or delivery of any false declaration shall be an offence punishable by a fine not exceeding one hundred pounds, or imprisonment with or without hard labour for any period not exceeding six months.

Penalty.

6. If such account as provided for in section 4 is not delivered, or if the taxes payable in respect of such produce are not paid to the Collector, Sub-Collector or Officer in Tobago aforesaid within twenty-four hours after the departure of the vessel in which the produce was shipped, or such further time not exceeding four days as the Collector may allow, the exporter thereof or his agent shall forfeit the amount of taxes payable, and in addition be liable to a fine not exceeding one hundred pounds.

Refund of
overpayments
Cap. 194.

7. The provisions of section 23 of the Customs Ordinance shall apply to the refund of overpayments made in respect of any tax paid under this Ordinance in respect of the shipment of any produce.

8. All taxes, sums, amounts, forfeitures and penalties payable or recoverable under this Ordinance may be sued for, prosecuted, determined and recovered before any Magistrate in manner provided by the Summary Conviction Offences (Procedure) Ordinance, on the information of the Collector or any Officer of Customs authorised in writing, either generally or in a particular case, by the Collector.

Recovery of
taxes, &c.

Cap. 24.

9. All taxes received under this Ordinance shall be paid into the Treasury and carried in the books thereof to the credit of moneys applicable in aid of immigration and to no other purpose whatsoever.

Appropriation.

SCHEDULE.

Taxes on Produce.

				s.	d.
Sugar (for every 1,000 lb.)	...	...	...	0	9
Rum and Bitters (for every 100 gallons)	..	..	..	5	0
Molasses (for every 100 gallons)	...	...	...	0	7
Cocoa (including Foreign) (for every 100 lb.)	...	...	...	0	0½
Cocoanuts (including Foreign) (for every 1,000 nuts)	...	...	...	0	10
Copra (for every 1,000 lb.)	...	...	...	2	6

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

JOHN DE NOBRIGA,
Clerk of the Council.