

TRINIDAD AND TOBAGO.

No. 2 —1924.

I ASSENT,

  
Governor.

6<sup>th</sup> March, 1924.

AN ORDINANCE to amend the Income Tax  
Ordinance, 1923.

[1st January, 1924.]

**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, 1924, and shall be read as one Construction.  
with the Income Tax Ordinance, 1923, hereinafter called (9-1923.)  
the Principal Ordinance.

2. Section 16 of the Principal Ordinance is hereby Rates of tax  
repealed, and in lieu thereof shall be read the following :— upon persons  
other than  
companies.

16.—(1) The tax upon the chargeable income of every  
person other than a company shall be charged at the  
following rates :—

[Price 2d.]

- (a) Threepence on every £1 up to £500;
- (b) Sixpence on every additional £1 beyond £500 from £501 to £750;
- (c) Ninepence on every additional £1 beyond £750 from £751 to £1,000;
- (d) One Shilling on every additional £1 beyond £1,000 from £1,001 to £1,500;
- (e) One shilling and sixpence on every additional £1 beyond £1,500 from £1,501 to £2,000;
- (f) Two shillings on every additional £1 beyond £2,000 from £2,001 to £3,000;
- (g) Two shillings and sixpence on every additional £1 beyond £3,000 from £3,001 to £4,000;
- (h) Three shillings on every additional £1 beyond £4,000 from £4,001 to £5,000;
- (i) Four shillings on every additional £1 beyond £5,000 from £5,001 to £6,000;
- (j) Five shillings on every additional £1 beyond £6,000 from £6,001 to £8,000;
- (k) Six shillings on every additional £1 beyond £8,000.

(2) Provided always that every individual resident in the Colony, and every non-resident British subject shall be entitled to relief from the tax equal to the amount of such tax upon £250 of income falling within rate (a) above.

Deduction  
for wife.

3. In ascertaining the chargeable income of an individual who proves to the satisfaction of the Commissioner that he had during the year immediately preceding the year of assessment his wife living with him or wholly maintained by him, there shall be allowed a deduction of £100.

Deduction  
for children.

4. In ascertaining the chargeable income of any individual who proves to the satisfaction of the Commissioner that he had any child living at the commencement of the year immediately preceding the year of assessment who at the commencement of that year was either under the age of sixteen years or who, if over the age of sixteen years and under the age of eighteen years, was receiving full time instruction at any university, college, school or other educational establishment, there shall be allowed a deduction of £30 in respect of every such child.

The expression "child" in this section includes a step-child but does not include an illegitimate child.

5. In ascertaining the chargeable income of any individual who

Deduction in respect of life insurance and contribution to Widows' and Orphans' Fund.

(a) shall have made insurance on his life or the life of his wife in any Insurance Company, or

(b) shall have made annual contribution to the Public Service Widows' and Orphans' Fund in the Colony, or such other fund as the Governor may consider as equivalent to the Widows' and Orphans' Fund,

there shall be allowed a deduction of the annual amount of the premium paid by him for such insurance or contribution as aforesaid: provided that no such deduction shall be allowed in respect of any such annual amount of premium or contribution beyond an amount equal to one-sixth part of the chargeable income of such person estimated in accordance with the provisions of the Principal Ordinance before making the deductions specified in this section and in sections 3 and 4 of this Ordinance.

6. The deductions specified in sections 3, 4 and 5 of this Ordinance shall only be allowed in the case of an individual who is resident in the Colony or who, if not resident in the Colony, is a British subject.

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

7. Section 30 of the Principal Ordinance is hereby repealed and in lieu thereof shall be read the following:—

Returns: by whom to be made.

30.—(1) Every person chargeable with tax shall on or before the prescribed date in every year deliver to the Commissioner a true and correct return of the whole of his income from every source whatsoever for the year immediately preceding the year of assessment, and shall, if absent from the Colony, give the name and address of an agent residing in the Colony.

(2) Every employer shall on or before the prescribed date in every year prepare and deliver to the Commissioner a return containing—

(a) The names and places of residence of all persons employed by him; and

- (b) the payments and allowances made to those persons in respect of such employment, except persons who are not employed in any other employment and whose remuneration in the employment for the year does not exceed £200.

Provided that the expression "remuneration" in this sub-section shall be deemed to include not only moneys paid as salary, wages, overtime or bonus, but also the annual value of any residence, quarters, board and lodging, or other allowances in kind received by an employee in respect of his services.

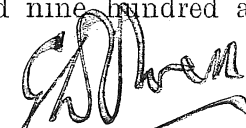
- (3) Where the employer is a body of persons, the manager or other principal officer shall be deemed to be the employer for the purposes of this section, and any director of a company, or person engaged in the management of a company, shall be deemed to be a person employed.
- (4) Returns required under the provisions of this section shall be in the prescribed form.
- (5) Any person who refuses, fails or neglects to deliver any return required under the provisions of this section shall be guilty of an offence against this Ordinance.

Commence-  
ment.

8. This Ordinance shall be deemed to have commenced and come into operation on the 1st day of January, 1924.

Provided that the provisions of this Ordinance shall not apply to any income tax imposed prior to the commencement of this Ordinance, or to any enactment, matter or thing, touching such tax, and in respect of any such tax the Principal Ordinance shall have the same effect as if this Ordinance had not been passed.

Passed in Council this twenty-ninth day of February, in the year of Our Lord one thousand nine hundred and twenty-four.

  
Clerk of the Council.