

TRINIDAD AND TOBAGO.

No. 25 — 1924.

I ASSENT,



Governor.

49th December, 1924.

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

[49th December, 1924.]

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, 1924.

2. In this Ordinance, unless the context otherwise Interpre- requires:— tation.

“Shipment” means shipment for exportation to places or parts beyond the limits of the Colony, and “shipped” has a corresponding meaning.

“Produce” means the kinds of produce specified in the Schedule to this Ordinance, or any of them.

“The Collector” means the Collector of Customs.

[Price 2d.]

Taxes on
produce
during 1925.

3.—(1) Subject to the provisions of this Ordinance, there shall for the year nineteen hundred and twenty-five be charged, levied, and paid for the use of His Majesty for the purposes mentioned in the headings of the second and third columns in the Schedule to this Ordinance the several taxes upon produce in such Schedule mentioned.

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

(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.
(8-1921.)

7. The provisions of section 12 of the Customs Duties Ordinance, 1921, 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, 1918, 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. (9-1918.)

9. All taxes received under this Ordinance shall be paid into the Treasury and carried in the books thereof to the credit of the General Revenue of the Colony or of moneys applicable in aid of Immigration as the case may be. Appropriation.

SCHEDULE.

TAXES ON PRODUCE.

	General Revenue.		In aid of Immigration.	
	£	s. d.	s.	d.
Sugar, per 1,000 lb. ...	1	3	1	7
Cocoa, per 100 lb.:				
Local ...		4		1
Foreign ...		4		1
Coconuts, per 1,000:				
Local ...		8	1	0
Foreign ...		8	1	0
Copra, per 1,000 lb. ...	2	0	3	0
Rum, per 100 gallons ...	3	4	5	0
Bitters, per 100 gallons ...	1	0 0	5	0
Molasses, per 100 gallons ...		2		7

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


Acting Clerk of the Council.