

TRINIDAD AND TOBAGO.

No. 33.—1922.

I ASSENT,

[L.S.]

S. H. WILSON,
Governor.

24th November, 1922.

AN ORDINANCE to amend the Estate Duty
Ordinance 1908.

[*1st January, 1923.*]

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 Estate Duty Short title.
(Amendment) Ordinance, 1922, and shall be read as one Construction.
with the Estate Duty Ordinance, 1908, hereinafter called (25—1908.)
the Principal Ordinance.

2. The following shall be read as section 5 of the Declarations.
Principal Ordinance:—

5. Any declaration required for the purposes of
estate duty may be taken before the proper
officer, who is hereby authorized to administer the
necessary oath or affirmation, and no fee shall be
payable on any such declaration.

[*Price 3d.*]

Amendment
of s. 7 of
Ord. 25-1908.

3. Section 7 of the Principal Ordinance is hereby amended as follows :—

- (a) In sub-section (1) (b) the words "three years" shall be substituted for the words "twelve months" in the sixth line.
- (b) In sub-section (2) the word "Ordinance" shall be substituted for the word "section" in the last line.

Apportion-
ment of
burden of
duty paid.

4. The following shall be read as section 28 of the Principal Ordinance :—

28. As between the several persons beneficially interested in the property of a deceased person, all estate duty paid under this Ordinance in respect to such property shall be regarded as a debt incurred by the deceased person, and shall, unless such deceased person has otherwise directed by his will (if any), be apportioned among such persons in proportion to the values of their interests in the property of such deceased person, and the rates of duty payable by each.

If owing to
infancy or
absence a
legacy cannot
be paid, money
to be paid into
Treasury.

5.—(1) Where by reason of the infancy or absence out of the Colony of any person entitled to any legacy or to the residue of any personal estate or any part thereof chargeable with duty under the Principal Ordinance, the person having or taking the burden of any will or the administration of such personal estate cannot pay such legacy or any part thereof, although he may have effects for that purpose, or cannot pay such residue or some part thereof, although he may have the same or some part thereof in his hands, it shall be lawful for such person to pay such legacy or residue or any part or parts thereof respectively, or any sum or sums of money on account thereof, after deducting the duty chargeable thereon, into the Treasury to be placed to the account of the person for whose benefit the same shall be so paid, for payment of which money the Receiver-General shall give his certificate; and such payment to the Receiver-General shall be a sufficient discharge for the money so paid in, provided the duty be also paid thereon as aforesaid.

(2) If it shall afterwards appear that such money or any part thereof has been improperly paid to the Receiver-General as aforesaid, it shall be lawful for the Governor upon petition in a summary way to dispose thereof and of the annuities purchased therewith and the dividend received thereon in such manner as justice shall require.

(3) If it shall appear that the duty paid in respect of any such sum of money was more than ought to have been paid, it shall be lawful for the person who shall have paid such duty to apply to the Governor to repay such excess of duty; and the Governor upon such application shall by warrant under his hand order that such excess of duty be paid to the person or persons who shall appear to him entitled to receive the same or be paid into the Treasury for the benefit of the person entitled, there to be placed to the same account and to be applied in the same manner as the same would have been applicable, if paid together with the remainder of the legacy or sum of money in respect of which the same shall have been paid, and if the duty paid to the Receiver-General shall appear to be less than the duty which ought to have been paid, it shall be lawful for the person who paid such money into the Treasury as aforesaid, upon payment of the full duty to the said Treasury in such manner as the same ought to be paid, with such penalties, if any, as ought to be paid in respect thereof, to apply to the Governor for the repayment of the further sum paid to the said Receiver-General for such duty, out of the money in the Treasury so paid in by such person or the produce thereof, which payment the Governor is hereby authorized to order.

6.—(1) Where money has been deposited in the Treasury to the account of an infant in the manner described in section 5 of this Ordinance, it shall be lawful for the Governor in Executive Council, on being satisfied that it is to the advantage of such infant that such money or any part thereof should be deposited in the Government Savings Bank, to order that such money or any part thereof be so deposited in the name of the Administrator-General as trustee for such infant, and that any interest received by the Administrator-General be also deposited from time to

Investment of
infants'
money in
Savings Bank.

time in the said Savings Bank and added to the amount of the sum originally deposited, or be applied towards the maintenance or education of the infant in such manner as may from time to time be directed by the Governor.

(2) The provisions of the Savings Bank Ordinance, 1918, shall not apply to deposits made under this section.

Rates of
Estate duty.

7. The Schedule to the Principal Ordinance is hereby repealed, and in lieu thereof shall be substituted the Schedule to this Ordinance.

Repeal.

8. Section 32 of the Royal Order in Council dated 3rd February, 1851, the Estate Duty Ordinance, 1909, (19-1909), the Estate Duty Ordinance, 1911, (27-1911), and the Estate Duty Ordinance (Amendment) Ordinance (No. 2) 1912, (45-1912), are hereby repealed.

Commence-
ment.

9. This Ordinance shall commence on the 1st day of January, 1923.

SCHEDULE.

RATES OF ESTATE DUTY.

Where the principal value of the Estate.		Estate Duty shall be payable at the rate per cent. of
Exceeds £ 100 and does not exceed	£ 500...	£ 2
Do 500	do 1,000...	4
Do 1,000	do 2,000...	6
Do 2,000	do 3,000...	8
Do 3,000	do 4,000...	10
Do 4,000	do 5,000...	11
Do 5,000	do 6,000...	12
Do 6,000	do 7,000...	13
Do 7,000	do 8,000...	14
Do 8,000	do 10,000...	15
Above 10,000	18

For the purpose of this Schedule the expression "the Estate" is to be understood as meaning the whole or portion, as the case may be, passing to each person of all the property of the deceased situate outside the Colony as well as the property of the deceased within the Colony.

(a) But when the whole or any portion of such Estate passes to the husband or wife of the deceased absolutely, no Estate Duty is payable on such whole or portion as the case may be.

(b) When the whole or any portion of such Estate passes to the husband or wife of the deceased, otherwise than absolutely, or a lawful issue or ancestor of the deceased, one-half only of such rate is payable on such whole or portion, as the case may be, of the property chargeable with the duty.

(c) When the whole or any portion of such Estate passes to any other person than the husband, wife, lawful issue, ancestor, or brother or sister of the deceased, one-and-a-half times such rate is payable on such whole or portion, as the case may be, of the property chargeable with the duty.

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

JOHN DE NOBRIGA,

Acting Clerk of the Council.
