

TRINIDAD AND TOBAGO.

280
No. 35.—1921.

I ASSENT,

J. R. Chancellor.
Governor.

23rd May, 1921.

AN ORDINANCE to amend the Tax on Incomes Ordinance, 1920.

[23rd May, 1921.]

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 Tax on Incomes Short title. (Amendment) Ordinance, 1921, and shall be read as one with the Tax on Incomes Ordinance, 1920, hereinafter called the Principal Ordinance.

2.—(1.) If any person within three months after the Rebate of tax. thirty-first day of December, 1921, proves to the satisfaction of the Assessment Committee that his actual income for 1921 (or his last business year ended prior to the thirty-first day of December, 1921), from all sources, was less than 90 per cent. of the income on which he had been assessed under the Principal Ordinance, he shall

[Price 1d.]

be entitled to claim repayment of such part of the tax paid by him under the said Ordinance as is equal to the difference between the amount of the tax so paid and the amount at which the tax would have been computed under the said Ordinance on his actual income for 1921 (or his last business year ended prior to the thirty-first day of December, 1921.)

(2.) If any person shall be guilty of any fraud or contrivance in making any application under this section or in obtaining any such adjustment as aforesaid he shall forfeit the sum of five hundred pounds.

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


Clerk of the Council.
