

TRINIDAD AND TOBAGO.

No. 53.—1920.

I ASSENT,

[L.S.]

J. R. CHANCELLOR,

Governor.

21st December, 1920

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

[21st December, 1920.]

BE it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

Short title.

1. This Ordinance may be cited as the Produce Taxation Ordinance, 1920.

Interpretation.

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

“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.

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

Taxes on produce during 1921.

(2.) Such taxes shall, in the case of all the said kinds of produce except sugar, be payable only in the case of the shipment of such produce during the year nineteen hundred and twenty-one.

(3.) In the case of sugar, such taxes shall be payable on all sugar shipped for export during the year nineteen hundred and twenty-one, whether manufactured in that year or not, and also on all sugar manufactured in the island of Trinidad during the year nineteen hundred and twenty-one, whether exported or not.

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

4. In the case of the shipment of produce, 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.

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 on summary conviction before a magistrate by a fine not exceeding one hundred pounds, or imprisonment with or without hard labour for any period not exceeding six months.

Weight or quantity of shipment to be declared.

6. If such account as provided for in sections four and five 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 on

summary conviction before a magistrate forfeit the amount of taxes payable, and, in addition, be liable to a fine not exceeding one hundred pounds.

Return of
sugar manu-
factured.

7.—(1.) On or before the fifteenth day of January, nineteen hundred and twenty-two, the owner or manager of every sugar factory in Trinidad shall in respect of such factory make a return to the Receiver-General showing the amount of sugar manufactured in such factory during the twelve months ending on the thirty-first day of December nineteen hundred and twenty-one.

(2.) For the purpose of testing the accuracy of any return made to the Receiver-General under this section, or of obtaining information in case of failure to make a return, the Receiver-General or any person authorised by him may enter any premises, whether forming part of a factory or not, and examine all books, documents and papers referring to, or in any way connected with, the business of the factory for the purpose of testing the accuracy of the return or of obtaining information.

(3.) Any owner or manager of a sugar factory who:—

- (a.) wilfully refuses or without lawful excuse neglects to make a return under this section; or
- (b.) wilfully makes or causes to be made any false return; or
- (c.) obstructs or impedes any person authorised as in this section mentioned in the exercise of any powers under this section; or
- (d.) refuses or neglects to produce any books, documents or papers as aforesaid or refuses to answer or wilfully gives a false answer to any question necessary for testing the accuracy of any return or for obtaining information as to the amount of sugar manufactured in such factory;

shall on summary conviction before a magistrate be liable to a fine not exceeding one hundred pounds or to imprisonment with or without hard labour for any period not exceeding six months.

8.—(1.) On or before the thirty-first day of January nineteen hundred and twenty-two the owner or manager of every sugar factory in Trinidad shall pay to the Receiver-General the amount of the tax upon the sugar manufactured in such factory ^{Payment of tax on sugar.} under the provisions of this Ordinance up to and including the thirty-first day of December nineteen hundred and twenty-one; but after making due allowance for the taxes already paid in respect of the shipment by him of any such sugar.

(2.) If any sum due under the provisions of the preceding sub-section is not paid on or before the thirty-first day of January nineteen hundred and twenty-two, such owner or manager as aforesaid shall on summary conviction before a magistrate forfeit the amount of the sum due as aforesaid, and, in addition be liable to a fine not exceeding one hundred pounds.

9. The provisions of section twelve of the Customs Duties Ordinance, 1920, 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. ^{Refund of overpayments. Ord. 40-1920.}

10. 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, and shall in the case of taxes carried to the credit of immigration be applied in aid of immigration, and to no other purpose whatsoever. ^{Appropriation.}

SCHEDULE.

TAXES ON PRODUCE.

		General Revenue.	In aid of Immigration.
		£ s. d.	s. d.
SUGAR (including Local)	...	3 0	3 0
(for every 1,000 lbs.)	...		
RUM AND BITTERS	...	1 5 0	5 0
(for every 100 gallons)	...		
MOLASSES	...	4 2	5 0
(for every 100 gallons)	...		
SYRUP	...	16 8	6 3
(for every 100 gallons)	...		
COCOA (including Foreign)	...	6½	1½
(for every 100 lbs.)	...		
COCONUTS (including Foreign)	...	3 4	4 6
(for every 1,000 nuts)	...		
COPRA	...	10 0	4 6
(for every 1,000 lbs.)	...		
COFFEE	1
(for every 100 lbs.)	...		
CEDAR	...	3	...
(for every cubic foot)	...		

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

G. D. OWEN,
Clerk of the Council.