

TRINIDAD AND TOBAGO.

No. 31.—1919.

I ASSENT,

[L.S.]

J. R. CHANCELLOR,  
*Governor.*

18th December, 1919.

AN ORDINANCE to provide for raising a Tax on Incomes.

[18th December, 1919.]

**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 Tax on Incomes Short title.  
Ordinance, 1919.

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

“Property” means all real and personal property whatsoever;

“Land,” “Lands” include all tenements and hereditaments and easements appurtenant and also undivided shares in land as well as all chattel and equitable interests in land;

“Salary” includes emoluments of all kinds;

“Taxable income” means income taxable under this Ordinance and includes the annual rental value, assessed to House Rate or House Tax, of a house occupied by the owner; or by an occupier, other than the owner, free of rent;

“Assessment Committee” means the Committee appointed under this Ordinance;

“Tax on incomes” means the tax payable under this Ordinance; and is herein referred to as “the Tax;”

“Marshal” includes the Marshal of the Colony and the Deputy Marshals of San Fernando and Tobago;

“Prescribed” means prescribed by Regulations under this Ordinance.

Tax payable.

3. There shall be raised levied collected and paid to the Receiver-General for the purposes of the general revenue of the Colony in and for the year 1920 a tax on incomes assessed on the aggregate income (which term shall include profits and gains) of any person or of any body of persons corporate or unincorporate from whatsoever source derived, subject however to the provisions of this Ordinance.

Rates of tax.

4.—(1.) The tax shall be paid in and for the year 1920 at the rates following, that is to say:—

- (a.) Three pence on every £1 of income up to £1,000;
- (b.) Six pence on every additional £1 beyond £1,000 from £1,001 up to £2,000;
- (c.) One shilling on every additional £1 beyond £2,000 from £2,001 up to £5,000;
- (d.) Two shillings on every additional £1 beyond £5,000 from £5,001 up to £8,000;
- (e.) Four shillings on every additional £1 beyond £8,000 from £8,001 up to £12,000;
- (f.) Five shillings on every additional £1 beyond £12,000 from £12,001 up to £20,000.
- (g.) Six shillings on every additional £1 beyond £20,000 from £20,001 upwards.

(2.) Provided always that every person other than a company shall be entitled to relief from the Tax equal to the amount of such tax upon £500, and such relief shall be given either by reduction of the assessment or by repayment of the excess which has been paid as the case may require.

5.—(1.) The tax shall be payable in respect of the incomes following, that is to say :—

Taxable  
income  
defined.

(a.) Incomes arising or accruing to any person residing in this Colony and derived from the annual profits or gains of or in respect of or from any kind of property whatever whether situate or being in this Colony or elsewhere than in the United Kingdom or derived from the annual profits or gains of or in respect of or from any profession, trade, employment or vocation carried on in this Colony or elsewhere than in the United Kingdom ;

(b.) Incomes arising or accruing to any person not residing in this Colony, or in the United Kingdom, and derived from the annual profits or gains of or in respect of or from any kind of property whatever in this Colony or derived from the annual profits or gains of or in respect of or from any profession, trade, employment or vocation carried on within this Colony ;

(c.) Incomes arising or accruing to any person resident in any place in or out of the Colony except the United Kingdom derived from any public office or from any pension payable out of the public revenue of the Colony.

Provided always that the tax shall not be payable on an income which has been assessed and charged to income tax in the United Kingdom ; and that the exemptions in respect of the United Kingdom in this sub-section set forth shall only arise where income tax is shewn, to the satisfaction of the Assessment Committee, to have been in fact paid on the particular income or portion thereof, in respect of which exemption is claimed.

(2.) For the purpose of ascertaining the taxable income of a company there shall be deducted from the total assessable income, in addition to any other deductions that may be prescribed, so much of the assessable income as is available for payment of interest on debentures or mortgages or for distribution to members and shareholders, and is actually paid to debenture holders or mortgagees or is distributed to the members or shareholders of the company; and the secretary of the company shall furnish to the Assessment Committee the names and addresses of the debenture holders, mortgagees, members and shareholders of the company and the amount of interest or dividend paid or distributed to each, and in default shall be liable to a penalty of £50.

(3.) The tax shall not be payable on any allowance made to a public officer in respect of the keeping of any animal or vehicle for the purpose of carrying out the duties of his office.

Telephone  
Company  
liable to make  
return.

6. Notwithstanding anything in the Trinidad Consolidated Telephones (Limited) Ordinance, 1909, the Secretary of the Trinidad Consolidated Telephones Limited shall be subject to the same obligation as is imposed on Secretaries of other Companies by sub-section (2) of section 5 of this Ordinance, and in default shall be liable to the same penalty.

Insurance and  
Shipping  
Companies.

7. The Assessment Committee may for the purpose of this Ordinance treat as the income of an Insurance Company liable to pay the tax the amount of the premiums received by the Company in respect of business transacted in the Colony, and as the income of a Shipping Company liable to pay the tax the total amount payable to the Company in respect of all outgoing business whether freight or passengers, and every such Insurance or Shipping Company shall be respectively charged at the rate of £5 per centum on such incomes as aforesaid.

Provided that in the case of Mutual Insurance Companies, the taxable income shall be taken to be the income from their investments apportioned for each branch of business in the ratio that the premiums received (or annuities paid) in the Colony bear to the total premiums (or annuities) of the company, and the rate shall be that provided by section 4 of this Ordinance.

8. The executor or administrator of a deceased person, or a trustee, guardian, or committee having the direction control or management of any property or concern on behalf of any person shall be chargeable in like manner and to the same amount as such person would be chargeable.

Trustees of incapacitated persons to be charged.

9.—(1.) The attorney, factor, agent or receiver in this Colony of any person resident out of the Colony elsewhere than in the United Kingdom, having the receipt of any profits or gains arising as in this Ordinance mentioned and belonging to such person, shall be chargeable in the like manner and to the like amount as would be charged if such person were resident in the Colony and in the actual receipt thereof.

Attorneys, &c., to be chargeable.

(2.) Companies assessable under this Ordinance shall be deemed to be the agents of their absentee mortgagees, debenture holders, members and shareholders, except as hereinbefore provided.

10. The executor or administrator of a deceased person, or a trustee, guardian, committee, attorney, factor, agent or receiver shall be answerable for the doing of all such matters and things as are required to be done by virtue of this Ordinance in order to the assessing of any such person as is mentioned in the two last preceding sections to the tax and for paying the same.

Trustees, guardians, &c. to be responsible for returns, &c.

11. The executors or administrators of deceased persons, trustees, guardians, committees, attorneys, factors, agents or receivers may out of any moneys which come to their hands in their respective capacities as aforesaid retain so much and such part thereof as shall be sufficient to pay the tax, and every executor, administrator, trustee, guardian, committee, attorney, factor, agent or receiver shall be and is hereby indemnified against every person whatsoever for all payments made by him in pursuance and by virtue of this Ordinance.

Reimbursement of Trustees, &c.

12. No municipal or ecclesiastical corporation or Friendly or Building society shall be liable to the tax imposed by this Ordinance.

Exemptions.

13. The tax shall (save where payable on salary drawn from the Treasury under section 14 of this Ordinance) be assessed on and in respect of the incomes received or

Tax how assessed on persons other than public officers.

accrued in the year 1919 or during any period of twelve months ending on a date falling within the said year.

Receiver-General to deduct amount of tax from salaries, &c., of public officers.

14. Where the tax is payable on or in respect of the salary of any public officer, the Receiver-General on paying to such officer during the year 1920 so much as may at any time be due to him in respect of such salary, shall from time to time deduct such sums for the tax as may be prescribed.

Public officer to pay on total income.

15.—(1.) A Public officer shall pay the tax to be computed on his whole taxable income, inclusive of his salary, and shall make a return of his total income and be otherwise subject to the provisions of this Ordinance.

(2.) The part of the tax payable by a Public Officer on income other than his salary shall be collected by the Receiver-General together with the part thereof referred to in section 14.

Income of married couple.

16. The income of a married woman living with her husband shall be deemed to be the income of her husband and shall be charged in the name of the husband and not in her name or in that of her trustee.

*Assessment Committee.*

Appointment of Committee.

17.—(1.) The Assessment Committee for the purposes of this Ordinance shall consist of the Auditor-General, the Receiver-General, and if the Governor thinks fit, one other person to be nominated by him.

(2.) The Committee shall be deemed to be duly constituted for all purposes notwithstanding any vacancy; provided that the number of members shall not be less than two.

Returns to be made to committee.

18.—(1.) Subject to the express provisions of this Ordinance, every person liable to pay the tax shall make a return of his income to the Committee on or before the thirty-first day of March, 1920.

(2.) Such return shall be in the prescribed form.

(3.)—(a.) Every employer shall prepare and deliver, on or before the fifteenth day of February, 1920, to the Assessment Committee a return of the names and residences of all persons employed by him and of the salaries paid by him to such persons whose remuneration in his employment for

the year 1919, or for such period as in section 13 of this Ordinance mentioned, exceeds the sum of £500.

(b.) Where the employer is an incorporated Company, the secretary of such Company, or the attorney, manager, agent or chief officer of such Company residing in the Colony shall be deemed to be the employer for the purposes of this sub-section.

(4.) A return in respect of income of a Company shall be made and signed by the secretary or by the attorney, manager, agent or chief officer of such Company residing in this Colony. In the event of no such return being made, the Company may be assessed by its registered name.

(5.) Any person who refuses, fails or neglects to make any return required to be made under the provisions of this section is liable on summary conviction before a Magistrate to a penalty not exceeding £50, or to imprisonment with or without hard labour for any term not exceeding three months, or to both.

19.—(1.) The Committee may by notice require any person, or the attorney of any person, or the secretary, attorney, manager, agent or chief officer of a Company residing in the Colony to make a return under this Ordinance within a time to be specified in such notice.

Committee  
may require  
return to be  
made.

(2.) Any person who, after being required by the Committee to make a return, refuses, fails or neglects to do so is liable to a penalty not exceeding £10 for every day, after the date named in such notice, during which such refusal, failure or neglect continues.

20.—(1.) Every return under this Ordinance shall be verified by a statutory declaration under the Statutory Declarations Ordinance, 1908, made by the person making such return. No fee shall be payable on any such Declaration.

Returns to be  
verified by  
Statutory  
declaration.

(2.) Any person who refuses, fails or neglects to make a statutory declaration as required by this section is liable to a penalty not exceeding £500, or to imprisonment, with or without hard labour, for any term not exceeding six months or to both.

Assessment.

21.—(1.) As soon as may be after the thirty-first day of March, 1920, the Committee shall proceed to assess the amount of the tax payable by each and every person liable thereto.

(2.) In making such assessment the Committee may:—

(a.) accept the amount of the income mentioned in any return and assess accordingly the person making, or in whose behalf is made, such return; or

(b.) refuse to accept the amount of the income named in a return and assess the person liable in such amount as the Committee may think fit.

(3.) Where a person has not made a return and the Committee are of opinion that such person is liable to pay the tax, the Committee may assess him at such amount as the Committee, in its absolute discretion, thinks fit, but such assessment shall not affect any liability otherwise incurred by such person by reason of his refusal, failure or neglect to make a return.

(4.) In arriving at an assessment the Committee may allow such deductions from the income of a person liable to pay the tax as may be prescribed.

Access to  
books, etc.

22.—(1.) For the purpose of testing the accuracy of any return made or submitted under this Ordinance or of obtaining information in case of the refusal, failure or neglect to make a return, any person authorized in writing by a member of the Committee may enter any premises belonging to any person submitting, making, or refusing, failing or neglecting to submit or make any such return, and examine all books, documents and papers referring or relating to or in any way connected with the property, profession, trade, employment or vocation carried on by such person or with any property, profession, trade, employment or vocation included, or which ought to have been included, in any such return.

(2.) Any person who—

(a.) Obstructs or impedes any person authorized as in this section mentioned in the exercise of any powers under this section; or

- (b.) Refuses, fails or neglects to produce any books, documents or papers as aforesaid to such authorised person; or
- (c.) Refuses or fails to answer, or wilfully gives a false answer to any question put by any authorised person for the purpose of testing the accuracy of any return or of obtaining information for the purposes of this Ordinance:

is liable on summary conviction before a Magistrate to a penalty not exceeding £100, or to imprisonment with or without hard labour, for any term not exceeding six months or to both.

23.—(1.) If the Committee discover, after assessing any person to the tax, that such person should under the provisions of this Ordinance, have been assessed at a greater amount than that at which he has in fact been assessed, the Committee may proceed to increase the assessment accordingly, and the provisions of this Ordinance as to notice of assessment, appeal, payment and recovery of contribution shall apply to any such increase of assessment.

Additional  
assessment.

(2.) The power to increase the assessment under this Ordinance may be exercised so often as the Committee discovers that any particular assessment should be increased.

24.—(1.) The Committee may, at any time within three months of the payment by any person of the tax, return to such person any amount which he proves to the satisfaction of the Committee to have been paid in excess of the amount required under this Ordinance.

Return of  
overpayments.

(2.) Any person who wilfully makes or furnishes any false statement or information with a view to obtaining repayment of any amount under this Ordinance is liable to a penalty not exceeding £100, or to imprisonment with or without hard labour, for any term not exceeding six months, or to both.

*List of persons liable to tax.*

25.—(1.) After completing their assessments, the Assessment Committee shall prepare a list of persons liable to pay the tax.

Preparation  
of list.

(2.) Such list shall contain the names and residences of the persons liable to pay the contribution, and such other particulars as may be prescribed.

(3.) Such list shall be regarded as a confidential document and, except with the express sanction of the Committee, no public officer having access thereto shall divulge any information contained therein.

Notice to each person in list.

**26.**—(1.) The Committee shall cause to be sent to each person whose name appears on the list a notice addressed to him at his usual place of abode or business, stating the amount at which he is assessed and informing him that if he disputes the assessment or any part thereof, he can appeal to a Judge of the Supreme Court within thirty days of the date of the notice.

(2.) In the case of an individual who is absent from the Colony; or of a Company, the notice may be addressed to the attorney of such individual or to the attorney, manager, agent or chief officer of such company residing in the Colony.

#### *Appeals.*

Appeal to Judge.

**27.**—(1.) Any person may appeal against any assessment under this Ordinance to a Judge in Chambers within thirty days of the date of the notice mentioned in the last preceding section.

(2.) Such appeal shall be by summons and shall be heard in a summary way and three days notice of the date fixed for the appeal shall be given to the Committee.

(3.) The decision of the Judge shall be final.

(4.) The costs of the appeal shall be in the discretion of the Judge.

Onus on appellant.

**28.** The onus of proving that the assessment complained of or any part thereof is wrong shall be on the appellant.

#### *Payment and recovery of the Tax.*

Liability to pay the tax.

**29.** Subject to the express provisions of this Ordinance, the tax shall be paid by the person upon whom it is assessed to the prescribed person on a date or dates to be prescribed.

30. In the event of the tax or any portion thereof not being paid within the prescribed time, the same shall be recoverable by distress and sale of the goods, chattels and lands belonging to the person making default in payment.

Recovery of the Tax.

31.—(1.) It shall be lawful for the Receiver-General to issue warrants addressed to the Marshal requiring him to enforce payment of the tax.

Issue of warrants to enforce payments.

(2.) Such warrants shall be under the hand of the Receiver-General and shall be in the prescribed form.

(3.) Any such warrant may have annexed to it a list of persons against whom the same shall be enforceable.

(4.) The Receiver-General may issue such and so many warrants as may be necessary for enforcing payment of the tax payable under this Ordinance.

32. It shall be the duty of the Marshal forthwith to execute all warrants addressed to him according to the tenor thereof, and to levy upon the goods, chattels and lands of the person liable to pay the tax and to sell so much of the same as may be required to satisfy such liability.

Duty of Marshal.

33.—(1.) There shall be paid to the Marshal such fees as may be prescribed in respect of the duties performed by him under this Ordinance.

Fees and costs.

(2.) All such fees and all costs charges and expenses incurred by the Marshal in and about the performance of his duties under this Ordinance shall be a first charge upon any money obtained from any sale under this Ordinance.

(3.) All fees, costs, charges and expenses received or recovered by the Marshal shall be paid into the Colonial Treasury.

34. Every sale of land by the Marshal shall be by public auction before the doors of the Supreme Court; and notice of such sale shall be given by notice in the *Royal Gazette* once at least in each of three consecutive weeks before the day of the sale.

Sale by public auction of land.

Conveyance  
on sale.

**35.**—(1.) The Marshal shall have power by deed to convey all lands sold by him, and every such conveyance so executed by the Marshal shall have the same force and effect as if executed by the person whose estate or interest in such lands is purported to be conveyed thereby.

(2.)—(a.) In the case of land under the Real Property Ordinance (No. 60), the Marshal may execute such instruments and do such acts and things as under the provisions of the said Ordinance may be necessary or proper to transfer any such land.

(b.) On production of the proper instruments and payment of the prescribed fees the Registrar-General shall duly register such transfer.

Surplus.

**36.**—(1.) Any surplus moneys arising on any sale under this Ordinance shall be paid to the person entitled thereto.

(2.) The Committee may, if they think fit, pay any such surplus moneys into Court; and the Supreme Court or a Judge thereof may on the petition of any person entitled or claiming to be entitled to such moneys or any part thereof make order for the payment of the same or any part thereof to the person entitled thereto.

#### *General.*

Authentica-  
tion and proof  
of service of  
notices.

**37.**—(1.) Every notice required to be given under this Ordinance shall be signed by a member of the Assessment Committee; and any signature attached to any such notice shall, until the contrary is shown, be taken to be that of the member whose signature it purports to be.

(2.) A notice may be served by being sent through the post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

Recovery of  
penalties.

**38.** All penalties under this Ordinance may be recovered before a Magistrate in the manner provided in the Summary Conviction Offences (Procedure) Ordinance, 1918.

39. The Governor in Executive Council may make <sup>Regulations.</sup> regulations for the carrying out of the provisions of this Ordinance and may prescribe forms for a like purpose.

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

G. L. GUPPY,  
*Acting Clerk of the Council.*

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