

TRINIDAD AND TOBAGO.

No. 28.—1918.

I ASSENT,

[L.S.]

J. R. CHANCELLOR,  
*Governor.*

12th December, 1918.

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

[12th December, 1918.]

**B**E 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, 1918.

2. In this Ordinance :—

**Interpreta-  
tion.**

“ Shipment ” means shipment for exportation to places or parts beyond the limits of the Colony ;

“ Shipper ” includes in the case of a steam vessel the agent of the owner of such vessel ;

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

“The Collector” means the Collector of Customs.

3.—(1.) Subject to the limitations hereinafter appearing, there shall, in, for and during the year 1919, be raised, levied, collected and paid for the use of His Majesty, His Heirs and Successors and for the purposes mentioned in the headings of the second and third columns of the Schedule to this Ordinance, the several taxes upon produce in such Schedule mentioned. Taxes to be levied on produce.

(2.) Such taxes shall, in the case of all the said kinds of produce except sugar, be payable only in the case of the actual shipment of such produce.

(3.) In the case of sugar, such taxes shall be payable at the times and in the manner hereinafter in this Ordinance appearing, in respect of all sugar manufactured in the Island of Trinidad.

4. In the case of the shipment of produce, the taxes hereinbefore specified shall be payable by the shipper thereof at the time of the shipment, and the shipper 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. Payment of taxes on shipment.

5. The weight or quantity of every shipment of produce shall be declared by the shipper, and the making or delivery of any false declaration shall be an offence punishable by a penalty not exceeding £100, 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 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 shipper thereof shall forfeit the sum of £100 in addition to the amount of taxes payable. Penalty for not delivering account or paying tax.

Return of  
sugar manu-  
factured.

7.—(1.) On or before the fifteenth day of January, 1920, 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, 1919.

(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, any person authorised by the Receiver-General 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;

is liable to a penalty not exceeding £500 or to imprisonment with or without hard labour for any period not exceeding six months or to both.

Payment of  
tax on sugar.

8.—(1.) On or before the thirty-first day of January, 1920, 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 due under the

provisions of this Ordinance up to and including the thirty-first day of December, 1919; but after making allowance for the sums paid under Section 4 of this Ordinance 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, 1920, such owner or manager as aforesaid shall forfeit the sum of £100 in addition to the amount of the tax payable as aforesaid.

9. The provisions of Section 12 of the Customs Duties Ordinance 1917 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.

10.—(1.) 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. Recovery of taxes, &c.

(2.) All proceedings under Sections 7 and 8 of this Ordinance shall be on the information of the Receiver-General or of any officer of his department authorised in writing either generally or in a particular case by the Receiver-General, and under any other section on the information of the Collector or any officer of Customs authorised in writing either generally or in a particular case by the Collector.

11. All taxes to be paid or recovered before a Magistrate 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 agriculture as the case may be, and shall in the case of taxes carried to the credit of agriculture be applied in aid of agriculture, and to no other purpose whatsoever. Appropriation.

12. When any person is adjudged by any Magistrate to pay any tax, sum, amount, forfeiture or penalty payable and recoverable under this Ordinance, such Costs to be stated in conviction or order.

Magistrate shall state in the order or conviction and also in the commitment of such person, if committed in default of payment, the amount of costs awarded to be paid by such person, as well as the tax, sum, amount, forfeiture or penalty so adjudged, and shall commit such person until payment of such tax, sum, amount, forfeiture, or penalty and costs.

Passed in Council this Twenty-ninth day of November, in the year of Our Lord one thousand nine hundred and eighteen.

J. M. FARFAN,  
*Acting Clerk of the Council.*

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SCHEDULE.

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TAXES ON PRODUCE.

|   | General Revenue. |    | In aid of Agriculture. |      |
|---|------------------|----|------------------------|------|
|   | s.               | d. | s.                     | d.   |
| SUGAR<br>(for every 1,000 lbs.) ... ..    | 2                | 0  |                        | 3    |
| RUM<br>(for every gallon) ... ..          |                  | 2  |                        | Nil. |
| MOLASSES<br>(for every gallon) ... ..     |                  | 0½ |                        | Nil. |
| COCOA<br>(for every 100 lbs.) ... ..      |                  | 7  |                        | 0½   |
| COCONUTS<br>(for every 1,000 nuts) ... .. | 5                | 0  |                        | 1½   |
| COPRA<br>(for every 1,000 lbs.) ... ..    | 16               | 8  |                        | 4    |
| CEDAR<br>(for every cubic foot) ... ..    |                  | 2  |                        | Nil. |