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TRINIDAD AND TOBAGO.

No. 1.—1917.

[L.S.]



I ASSENT,

J. R. CHANCELLOR,
Governor.

26th March, 1917.

AN ORDINANCE to provide for the grant by the Colony of a Contribution to His Majesty towards the expenses of the War.

WITHDRAWN
CSL

[On Proclamation.]

WHEREAS representations have been made to the Governor that the Colony is desirous of making further contribution to the cost of the War in which His Majesty the King is at present engaged;

And Whereas it is considered right and proper that such a loyal and dutiful desire should be given effect to;

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 War Contribution Tax Ordinance, 1917. Short Title.



Interpre-
tation.

2. In this Ordinance, unless the context otherwise 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;

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

“War Contribution” means the tax payable under this Ordinance;

“Person” includes any body of persons, corporate or unincorporate, except a Municipal or Ecclesiastical Corporation and also except a Friendly or Building Society;

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

“Prescribed” means prescribed by Regulations under this Ordinance.

War Contribu-
tion payable.

3.—(1.) There shall be raised collected and paid to His Majesty, His Heirs and Successors in and for the year 1917 a contribution towards the expenses of the war as hereinafter in this Ordinance provided.

(2.) Such contribution shall be paid by the Receiver-General to such person and in such manner as may be designated by His Majesty.

Rates of con-
tribution.

4.—(1.) In and for the year 1917 there shall be paid by all persons receiving income or to whom income shall accrue a War Contribution at the rates following, that is to say:—

(a.) Sixpence on every £1 of income up to £1,000;

(b.) One shilling on every additional £1 beyond £1,000 from £1,001 up to £2,000;

- (c.) Two shillings on every additional £1 beyond £2,000 from £2,001 up to £5,000 ;
- (d.) Three shillings on every additional £1 beyond £5,000 from £5,001 up to £8,000 ;
- (e.) Five shillings on every additional £1 beyond £8,000 from £8,001 up to £10,000 ;
- (f.) Six shillings and eight pence on every additional £1 beyond £10,000 from £10,001 upwards.

(2.) Provided always that every person shall be entitled to relief from War Contribution equal to the amount of War Contribution 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.) War Contribution 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 War Contribution 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.) War Contribution 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.

Insurance
and Shipping
Companies.

6. The Assessment Committee may for the purposes of this Ordinance treat as the income of an Insurance Company liable to pay War Contribution 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 War Contribution 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 by way of War Contribution.

Trustees,
of incapacitated
persons
to be charged.

7. A trustee, guardian, or committee having the direction control or management of any property or concern on behalf of any person shall be chargeable to War Contribution in like manner and to the same amount as such person would be chargeable.

Attorneys,
&c., to be
chargeable.

8. 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.

Trustees,
guardians, &c.,
to be respon-
sible for
returns, &c.

9. 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 granted by this Ordinance and for paying the same.

10. 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 any such tax as aforesaid, and every 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.

11. The War Contribution shall (save where payable on salary drawn from the Treasury under Section 12 of this Ordinance) be assessed on and in respect of the incomes received or accrued in the year 1916 or during any prescribed period of twelve months ending on a date falling within the said year.

War Contribution how assessed on persons other than public officers.

12.—(1.) Where War Contribution is payable on or in respect of the salary attached to a substantive appointment held by a public officer, the Receiver-General on paying to such officer during the year 1917 so much as may at any time be due to him in respect of such salary, shall from time to time deduct a sum for War Contribution in proportion to the salary paid as aforesaid.

Receiver-General to deduct amount of contribution from salaries, etc., of public officers.

(2.) As regards any salary for the year 1917 received or accrued before the commencement of this Ordinance, the Receiver-General shall, either at the time when any salary is next paid to a public officer, or at the prescribed times, deduct from any salary payable to such officer the proportionate amount of War Contribution which should have been paid if such first mentioned salary had been received or had accrued after the commencement of this Ordinance.

13.—(1.) A Public officer shall pay War Contribution 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

Public officer to pay on total income.

(2.) Any amount paid by a public officer under the provisions of Section 12 of this Ordinance shall be deducted from the total amount of War Contribution payable by him under this section.

Income of
married
couple.

14. 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.

15.—(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 com-
mittee.

16.—(1.) Subject to the express provisions of this Ordinance, every person liable to pay War Contribution shall make a return of his income to the Committee on or before the prescribed day.

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

(3.)—(a.) Every employer shall prepare and deliver, on or before the first day of May, 1917, 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 the employment for the year 1916, or for such period as in Section 11 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.

17.—(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.

18.—(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.

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.

19.—(1.) As soon as may be after the prescribed day the Committee shall proceed to assess the amount of War Contribution payable by each and every person liable thereto.

Assessment.

(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 War Contribution, 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 War Contribution as may be prescribed.

Schedule of:
property, &c.

20. The Committee may by notice in writing require any person to submit a schedule containing such particulars as the Committee may demand respecting the property of such person or the profession, trade, employment or vocation carried on by him and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned or respecting the particulars of the deductions from any of such profits or gains made in such schedule.

Access to
books, etc.

21.—(1.) For the purpose of testing the accuracy of any schedule or return made or submitted under this Ordinance or of obtaining information in case of the refusal, failure or neglect to submit a schedule or make a return, any person authorised 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 schedule or 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 authorised 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 schedule or 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.

22.—(1.) If the Committee discover, after assessing any person to War Contribution, 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.

23.—(1.) The Committee may, at any time within three months of the payment by any person of any War Contribution, 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.

War Contribution list.

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

25.—(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. Notice to each
person in list.

(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

26.—(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.

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

Payment and recovery of Contribution.

Liability to pay
contribution.

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

Recovery of
War Contribu-
tion.

29. In the event of War Contribution 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.

Issue of
warrants to
enforce pay-
ments.

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

(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 any War Contribution payable under this Ordinance.

31. 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 War Contribution and to sell so much of the same as may be required to satisfy such liability.

Duty of
Marshal.

32.—(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.

33. 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.

34.—(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.

Conveyance
on sale.

(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. **35.**—(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.

36.—(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.

37. All penalties under this Ordinance may be recovered before a Magistrate in the manner provided in the Summary Conviction Offences (Procedure) Ordinance (No. 1.)

Regulations.

38. The Governor in Executive Council may make regulations for the carrying out of the provisions of this Ordinance and may prescribe forms for a like purpose.

39. This Ordinance shall come into operation on a day to be fixed by the Governor by Proclamation in the *Royal Gazette*.

Commence-
ment.

Passed in Council this Ninth day of March, in the year of Our Lord one thousand nine hundred and seventeen.

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