



TRINIDAD AND TOBAGO

No. 25—1947.

*Amended by Ord 5/1948.*  
" " " ~~5~~ / 1950

[L.S.]

I ASSENT,

J. V. W. SHAW,

Governor.

31st July, 1947.

AN ORDINANCE to amend the Income Tax Ordinance,  
Ch. 33. No. 1.

[1st January, 1948.]

Commence-  
ment.

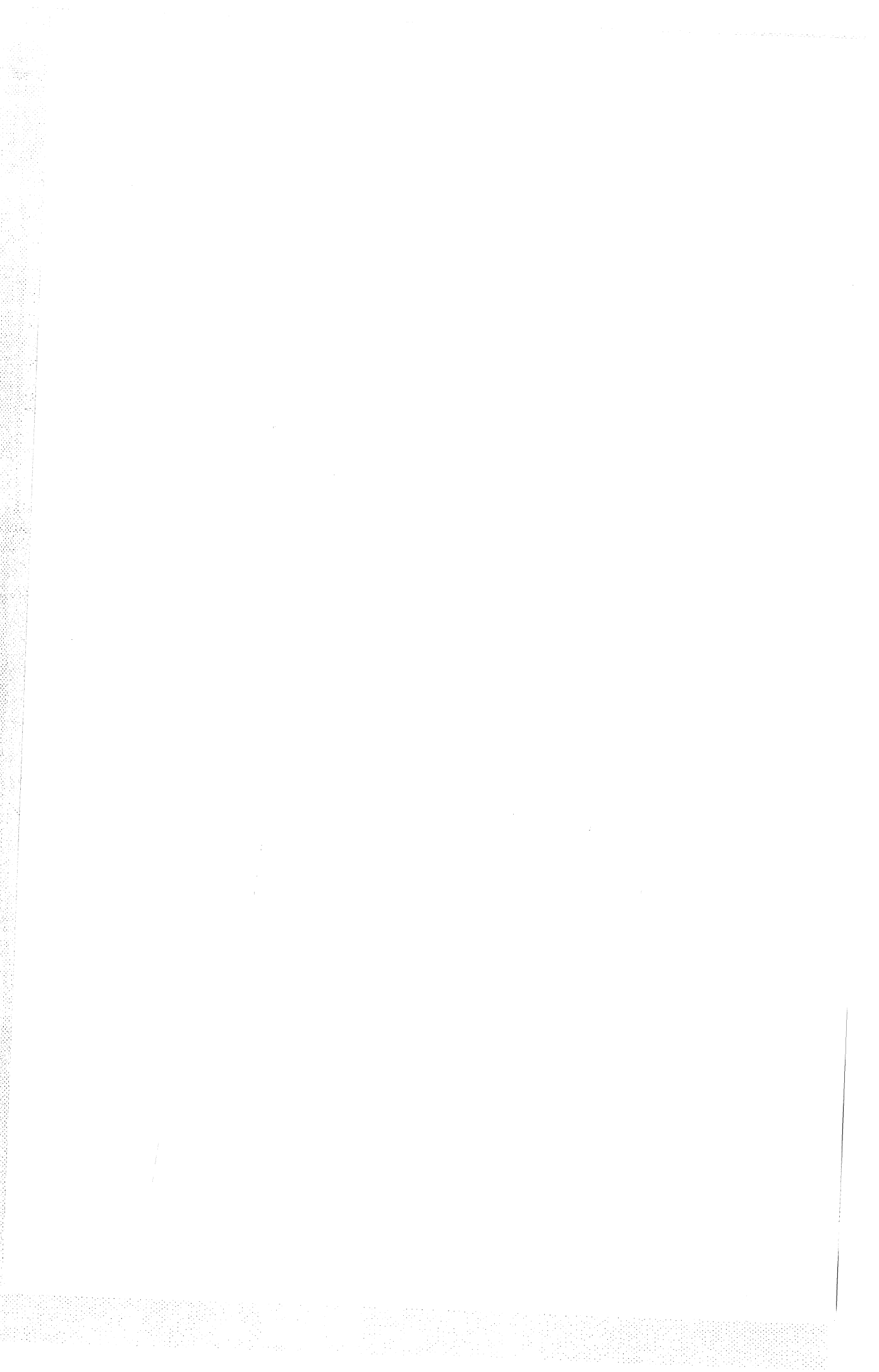
**E**NACTED by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof.

Enactment.

1. This Ordinance may be cited as the Income Tax (Amendment No. 2) Ordinance, 1947, and shall be read as one with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance, and shall come into force on the 1st day of January, 1948.

Short title.

Ch. 33, No. 1



Schedule of rates.

2. The Schedule to the Principal Ordinance is hereby repealed and replaced by the Schedule to this Ordinance.

Repeal of section 2 of Ordinance No. 25 of 1941.

3. Section 2 of the Income Tax (Amendment) Ordinance, 1941, is hereby repealed.

Amendment of section 15 of Principal Ordinance.

4. Subsection (3) of section 15 of the Principal Ordinance is hereby repealed and replaced by the following subsection:—

“(3) In ascertaining the chargeable income of any individual who proves to the satisfaction of the Commissioner that he had the custody of and maintained at his own expense any child born in the year immediately preceding the year of assessment or who at the commencement of that year was under the age of sixteen years or who in the course of that year received full time instruction as a student at a university, university college, college, school, trade or other technical school, or was serving as an apprentice under articles entered into for a period of not less than two years, there shall be allowed a deduction—

(a) in respect of every such child who in the course of that year resided in the Colony or resided outside the Colony but did not receive full time instruction as a student outside the Colony at a university, university college, secondary school, trade or other technical school, the sum of two hundred and forty dollars ;

(b) in respect of every such child who in the course of that year received full time instruction as a student outside the Colony at a university, university college, secondary school, trade or other technical school the sum actually paid for his board and lodging and education in such year, but not exceeding in any case the sum of twelve hundred dollars:

Provided that no deduction shall be allowed under paragraph (a) hereof in respect of any child who was entitled in his own right to an income equal to or exceeding two hundred and forty dollars in the year immediately preceding the year of assessment:

Provided further that the deduction allowed under paragraph (b) hereof, in respect of any child who was entitled in his own right to an income in the year immediately preceding the year of assessment, shall

*(aa) added by Ord 1/50, S 20*

*who has attained the age of ten years and (Ord 1/50, S 20)*

*paragraph (a) or*



not exceed the amount by which the sum so expended on his board and lodging and education exceeds such income:

Provided further that in calculating the income of the child for the purpose of the foregoing provisos no account shall be taken of any income to which the child is entitled as the holder of a scholarship, exhibition, bursary, or other similar educational endowment, or of any emoluments paid to the child during his period of service as an apprentice.

The expression "child" in this subsection includes a step child or an illegitimate or adopted child.

### SCHEDULE

#### SCALE OF RATES OF INCOME TAX PAYABLE ON THE NET CHARGEABLE INCOME

(1) In the case of a person other than a Company—			
For every dollar of the first 1,000 dollars ...	...	10 cents	
For every dollar of the next 1,000 dollars ...	...	12 cents	
For every dollar of the next 1,000 dollars ...	...	16 cents	
For every dollar of the next 1,000 dollars ...	...	20 cents	
For every dollar of the next 1,000 dollars ...	...	28 cents	
For every dollar of the next 1,000 dollars ...	...	30 cents	
For every dollar of the next 4,000 dollars ...	...	35 cents	
For every dollar of the next 4,000 dollars ...	...	40 cents	
For every dollar of the next 4,000 dollars ...	...	45 cents	
For every dollar of the next 4,000 dollars ...	...	55 cents	
For every dollar of the next 6,000 dollars ...	...	65 cents	
For every dollar of the next 32,000 dollars ...	...	75 cents	
For every dollar of the next 6,000 dollars ...	...	85 cents	
For every dollar of the remainder of the chargeable income ...	...	90 cents	
(2) In the case of a Company other than a Life Insurance Company ...			
	...	40 per centum	<i>Amended by Ord 5/48</i>
(3) In the case of a Life Insurance Company ...			
	...	15 per centum	

Passed in Council this twenty-fifth day of July, in the year of Our Lord one thousand nine hundred and forty-seven,

G. E. CHEN,  
Clerk of the Council.

