



TRINIDAD AND TOBAGO.

No. 21—1946.

[L.S.]

I ASSENT,

B. E. H. CLIFFORD

Governor.

18th April, 1946.

AN ORDINANCE to terminate the operation in certain particulars of the law as to Excess Profits.

Commence-
ment.

[25th April, 1946.]

Enactment.

ENACTED by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof.

Short title and
construction.

Ch. 33. No. 10.
No. 33 of 1941.
No. 47 of 1943.

1. This Ordinance may be cited as the Excess Profits Tax (Termination of Operation) Ordinance, 1946, and shall be read and construed as one with the Excess Profits Tax Ordinance, the Excess Profits Tax (Amendment) Ordinance, 1941, and the Excess Profits Tax (Amendment) Ordinance, 1943, which Ordinances are hereinafter collectively referred to as the Principal Ordinance.

2. Except in so far as is hereinafter otherwise provided, the Principal Ordinance shall not have effect in relation to profits arising or losses sustained in any accounting period ending after the last day of December, 1944; but where an accounting period falls partly before and partly after the last day of December, 1944, the Principal Ordinance shall apply in relation to profits or losses to be attributed to so much only of the accounting period as falls before the 1st day of January, 1945, and such profits or losses shall be computed in such manner as may be prescribed by regulations under the Principal Ordinance.

Termination
Tax subject to
limitations.

Passed in Council this twelfth day of April, in the year of Our Lord one thousand nine hundred and forty-six.

W. J. BOOS,
Clerk of the Council.