



## TRINIDAD AND TOBAGO.

No. 56—1946.

[L.S.]

I ASSENT,

B. E. H. CLIFFORD,  
*Governor.*

24th December, 1946.

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

[31st December, 1946.]

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, 1946, and shall be read as one with the Income Tax Ordinance, hereinafter referred to as the Principal Ordinance.

Short title.

Construction.

Ch. 33. No. 1.

Amendment  
of section 12 of  
Ch. 33. No. 1.  
No. 36 of 1946.

2. Section 12 of the Principal Ordinance as amended by Section 12 of the Hotels (Development Encouragement) Ordinance, 1946, is hereby further amended by the addition of the following further proviso to the said section :—

“Provided also that where under this section capital expenditure is allowed to be set off against the income arising from a hotel, Section 11 of this Ordinance shall not apply in respect of such expenditure.”

Section 49 of  
Ch. 33. No. 1  
amended.

3. Section 49 of the Principal Ordinance is hereby amended—

(a) by substituting the following two subsections for subsections (1), (2) and (3) thereof:—

Date for  
payment.

49. (1) The tax appearing in the assessment lists shall be payable on or before the prescribed date.

Procedure in  
cases where  
objection or  
appeal is  
pending.

(2) Collection of tax shall, in cases where notice of an objection or an appeal has been given, remain in abeyance until such objection or appeal is determined: Provided that the Commissioner may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.” ;

(b) by renumbering subsection (4) as subsection (3).

Section 52 of  
Ch. 33. No. 1.  
amended.

4. Section 52 of the Principal Ordinance is hereby amended by substituting the word “Commissioner” for the word “Treasurer”.

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

G. E. CHEN,  
Clerk of the Council.