



TRINIDAD AND TOBAGO.

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[L.S.]

I ASSENT,

B. E. H. CLIFFORD,

Governor.

30th March, 1944.

AN ORDINANCE to amend the law relating to
Income Tax.

[30th March, 1944.]

Commencement.

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

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1944, and shall be read and construed as one with the Income Tax Ordinance, herein-
after referred to as the Principal Ordinance. Short title and construction. ch. 33. No. 1.

Section 45 of
the Principal
Ordinance
repealed and
replaced.

2. Section 45 of the Principal Ordinance is hereby repealed and replaced by the following section :—

“ Relief in
respect of
United
Kingdom
income tax.

45. (1) Any person who has paid, by deduction or otherwise, or is liable to pay, tax under this Ordinance for any year of assessment on any part of his income and who proves to the satisfaction of the Commissioner that he has paid, by deduction or otherwise, or is liable to pay, income tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from tax under this Ordinance paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this Ordinance exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this Ordinance exceeds the appropriate rate of United Kingdom tax, he shall be entitled only to relief at a rate equal to half the appropriate rate of United Kingdom tax: Provided that where in the case of any individual, but for this proviso, the amount of tax payable under this Ordinance after allowance of any relief as aforesaid, when added to the amount of income tax payable in the United Kingdom in respect of the same part of his income after allowance of such relief as is granted by section 27 of the Finance Act 1920 (which amount is hereinafter referred to as “ the net United Kingdom tax ”) would exceed the greater of the amounts of tax which, but for the reliefs aforesaid, would be payable under this Ordinance and in the United Kingdom respectively (which amounts are hereinafter referred to respectively as “ the gross Colonial tax ” and “ the gross United Kingdom tax ”), the Commissioner may, if he is satisfied that special hardship would otherwise be caused, grant such additional relief from the tax payable under this Ordinance as he may think fit up to an amount sufficient to reduce the net tax so payable to an amount

which, when added to the net United Kingdom tax, will be equivalent to the gross Colonial tax or the gross United Kingdom tax, whichever is the greater.

(2) For the purposes of this section, a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax or the net United Kingdom tax in any particular case.

(3) For the purposes of this section, the expression "rate of tax" when applied to tax paid or payable under this Ordinance, means the rate determined by dividing the amount of the tax paid or payable for the year (before the deduction of any relief granted under this section) by the amount of the income in respect of which the tax paid or payable under this Ordinance has been charged for that year, except that where the income which is the subject of a claim to relief under this section is computed by reference to the provisions of section 26 on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner."

Passed in Council this twenty-fourth day of March, in the year of Our Lord one thousand nine hundred and forty-four.

W. J. BOOS.

Clerk of the Council.