



TRINIDAD AND TOBAGO.

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28th day of December, 1939.

No. 32—1939.

*N.B. See Section 2 of Ord. No 2 of 1941 for
meaning of certain expressions used
[L.S.] in this Ordinance.*

I ASSENT,

HUBERT YOUNG,
Governor.

22nd December, 1939.

AN ORDINANCE to provide for raising funds to defray
the expenses to be incurred by the Colony consequent
upon the present War and for purposes connected
therewith.

Commencement.

[28th December, 1939.]

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

Short title.

1. This Ordinance may be cited as the Emergency
Taxation Ordinance, 1939.

Levy on
incomes.

2. (1) There shall be charged, levied, and collected
in every year on the income of every person, other than
a company, a levy equivalent to the tax otherwise payable
by such person under the provisions of the Income Tax

*Repealed by
Ord. 3 of 1941
9/1941*

Ordinance, 1938: Provided that the levy under this sub-section, together with the tax under the Income Tax Ordinance, 1938, shall in no case exceed three-eighths of such person's net chargeable income.

(2) There shall be charged, levied, and collected in every year on the income of every company, other than a Life Insurance company, a levy the rate whereof shall be equivalent to the difference between the rate of income tax chargeable in respect of such company under the provisions of the Income Tax Ordinance, 1938, and one-half the standard rate of income tax which would be chargeable to such company in the United Kingdom from time to time under the provisions of Imperial legislation relating to income tax, and whether or not such company is in fact liable to income tax in the United Kingdom.

(3) The provisions of the Income Tax Ordinance, 1938, relating to assessments, notices, appeals, recovery and remission of tax, and penalties, shall apply to the levies imposed by this section, which levies shall be payable for each year of assessment commencing with the year 1940 upon the chargeable income for the year immediately preceding the year of assessment.

3. (1) There shall be charged, levied, and collected ^{Oil impost.} in every year on and from every person operating for oil in the Colony an impost at the rate of two cents for every barrel of oil (excluding gas) won by him, which impost shall be paid to the Treasurer within sixty days after the completion of each period of six months during which the oil was won, commencing with the period 1st October, 1939 to 31st March, 1940; and in default of payment the amount may be recovered from the person liable for the payment thereof, at the suit of the Treasurer in the Petty Civil Court of the District wherein any of the operations in respect of which such impost are payable were carried out, notwithstanding that the amount claimed is in excess of the amount ordinarily limiting the jurisdiction of such Court.

(2) Every person operating for oil shall render to the Inspector of Mines, for transmission to the Treasurer, a true account of oil won by him in each period of six months as defined in the preceding subsection in such form containing such particulars and within such time as the Inspector of Mines shall require. If the person operating for oil fails or refuses to deliver such account as is required hereunder he and his agent, if any, so in default, shall each be liable on summary conviction to a fine of five hundred dollars.

(3) Whenever a person operating for oil, being a lessee or licensee under an oil mining lease or licence, is required under the terms of such lease or licence to deliver to his lessor or licensor any part of the oil won in kind, or is carrying on oil operations on the lands of a third party on a profit sharing basis, or on the basis of compensating such third party by delivering a proportion of the oil so won, the person operating for oil shall, in the absence of express agreement to the contrary, be entitled to recover from his lessor or licensor or from such third party, as the case may be, the amount of oil impost paid by him under this Ordinance in respect of the quantity of oil so deliverable in kind or in respect of the proportion of such third party in any oil so won.

(4) Whenever the Governor in Council is satisfied that any person operating for oil has failed to realise any gain or profit (to be ascertained in the manner provided by the Income Tax Ordinance, 1938) in respect of operations actually carried out in the winning of oil during any period of twelve months ending on the 30th September or on such other date as allowed under section 7 of the Income Tax Ordinance, 1938, the Governor in Council may refund the oil impost paid in respect of such period or any part thereof as he may deem fit.

(5) In this section, the terms "barrel", "oil" and "person operating for oil" shall have the meanings assigned to those terms by the Petroleum Office and Conservation Board Ordinance, 1938.

4. (1) This Ordinance shall continue in force for the duration of the present War and for a whole year after the end of the calendar year in which the War shall be terminated. Duration of Ordinance.

(2) The Legislative Council may by resolution suspend the operation of any or all of the provisions of this Ordinance or may reduce the amount of the levy or impost chargeable under this Ordinance in respect of any period specified in the resolution.

5. During the continuance of this Ordinance, the provisions of section 2 of the Cocoa Subsidy (Special Taxation) Ordinance, 1935 shall remain in abeyance and be of no effect. Suspension of section 2 of Ordinance No. 36 of 1935.

Passed in Council this fifteenth day of December, in the year of Our Lord one thousand nine hundred and thirty-nine.

W. E. BOARDMAN,
Clerk of the Council.