

TRINIDAD AND TOBAGO.

No. 18—1932.

I ASSENT,

[L.S.]

A. C. HOLLIS  
*Governor.*

9th June, 1932.

AN ORDINANCE to provide for imposing an export tax  
on Cocoa.

[9th June, 1932.]

**B**E it enacted by the Governor of Trinidad and Tobago  
with the advice and consent of the Legislative Council  
thereof as follows :—

1. This Ordinance may be cited as the Cocoa Export Short title.  
Tax Ordinance, 1932.

2. In this Ordinance

Interpretation.

“ Shipment ” means shipment for exportation to  
places or parts beyond the limits of the Colony,  
and “ shipped ” has a corresponding meaning ;

“ Collector ” means the Collector of Customs and  
Excise and includes a sub-Collector of Customs  
and Excise.

[Price 2d.]

Export tax  
on Cocoa.

3.—(1) Subject to the provisions of this Ordinance, there shall be charged, levied, and paid for the use of His Majesty on all cocoa grown in and shipped from the Colony a tax at the rate of 1½d. per fanega (110 lb.), unless the market price of cocoa in Port-of-Spain is £2 1s. 8d. or more per fanega, when the tax shall be 2½d. per fanega.

(2) Such tax shall be payable on cocoa shipped during the twelve months commencing on the first day of October, 1932.

When tax  
payable.

4. The tax imposed by this Ordinance shall be payable at the time of the shipment by the exporter or his agent, who shall deliver to the Collector an account of the cocoa in such form and containing such particulars as the Governor may from time to time direct.

Weight of  
shipment to be  
declared.

5. The weight of every shipment of cocoa shall be declared by the exporter or his agent, and the making or delivery of any false declaration shall be an offence punishable by a fine not exceeding one hundred pounds, or imprisonment with or without hard labour for any period not exceeding six months.

Penalty.

6. If such account as provided for in section 4 hereof is not delivered, or if the tax payable in respect of such cocoa is not paid to the Collector aforesaid within twenty-four hours after the departure of the vessel in which the cocoa was shipped, or such further time not exceeding four days as the Collector may allow, the exporter thereof or his agent shall forfeit the amount of tax payable, and in addition be liable to a fine not exceeding one hundred pounds.

Refund of  
overpayments.  
Cap. 194.

7. The provisions of section 23 of the Customs Ordinance shall apply to the refund of overpayments made of any tax paid under this Ordinance in respect of the shipment of any cocoa.

Recovery of  
taxes, &c.

8. All taxes, sums, amounts, forfeitures and penalties payable or recoverable under this Ordinance may be sued for, prosecuted, determined and recovered before any

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Magistrate in manner provided by the Summary Conviction <sup>Cap. 24.</sup>  
Offences (Procedure) Ordinance, on the information of the  
Collector or any Officer of Customs authorised in writing,  
either generally or in a particular case, by the Collector.

Passed in Council this twenty-seventh day of May,  
in the year of Our Lord one thousand nine hundred and  
thirty-two.

J. W. DAY,  
*Clerk of the Council.*