

TRINIDAD AND TOBAGO.

No. 14—1932.

I ASSENT,

[L.S.]

A. C. HOLLIS,
Governor.

8th June, 1932.

AN ORDINANCE relating to the imposition of Customs and Excise Duties.

[8th June, 1932.]

BE 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 Customs and Excise Duties Ordinance, 1932. Short title.

2. The Governor in Executive Council by order issued to the Collector of Customs and Excise may : Governor may issue order increasing or imposing duties.

(a) increase the customs duty leviable on any goods imported into the Colony,

(b) impose customs duty upon any goods so imported whereon customs duty is not leviable at the time when such order is made,

(c) increase the excise duty chargeable on spirits distilled in the Colony,

and from the date of the publication of such order in the

[Price 1d.]

Royal Gazette, and until the expiry of such order, the duties specified in such order shall be payable in lieu of the duties payable under the then existing law.

Legislative Council may confirm, amend or revoke the Governor's order.

3. Every such order issued hereunder shall after seven days and within twenty-one days from the date of its first publication be submitted to the Legislative Council, and the Council may by resolution confirm, amend or revoke such order, and upon publication of the Resolution of the Council in the *Royal Gazette* the resolution shall have force of law, and the order shall then expire. If the order be not submitted within the said period of twenty-one days to the Legislative Council for confirmation it shall *ipso facto* expire.

Refund of excess duties paid.

4. So much of the duties as shall have been paid under the Governor's order as may be in excess of the duties payable immediately after the expiry of such order shall be repaid to the persons who paid the same.

Addition of sub-section (2) to s. 95 of Cap. 198.

5. Section 95 of the Spirits and Spirit Compounds Ordinance, Cap. 198, shall be re-numbered 95 (1) and the following sub-section shall be added thereto:

(2) The Legislative Council may, by resolution, increase, reduce, abolish or otherwise alter the duty imposed by this section, or may impose duty upon any spirits distilled in the Colony whereon duty at the time when such Resolution is passed is not chargeable.

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.