
5th Session Second Parliament Trinidad and Tobago
20 Elizabeth II



TRINIDAD AND TOBAGO
Act No. 18 of 1971

[L.S.]

AN ACT to amend the Estate and Succession Duties
Ordinance, Ch. 33. No. 5.

[Assented to 26th April, 1971]

BE IT ENACTED by the Queen's Most Excellent Majesty, ^{Enactment}
by and with the advice and consent of the Senate and
House of Representatives of Trinidad and Tobago, and by
the authority of the same, as follows:—

1. This Act may be cited as the Estate and Succession ^{Short title}
Duties (Amendment) Act, 1971.

Ch. 33. No. 5
amended.

2. The Estate and Succession Duties Ordinance is amended—

(a) in section 6, by repealing and replacing subsection (2) thereof with the following—

“(2) Such duty shall be computed—

(a) where the death occurs before the 1st of March, 1943, in accordance with the scale set forth in Schedule A;

(b) where the death occurs on or after the 1st of March, 1943 and before the 5th of January, 1963, in accordance with the scale of rates set forth in Schedule B;

(c) where the death occurs on or after the 5th of January, 1963, and before the 1st of January, 1969, in accordance with the rates set forth in Schedule BB;

but subject in any case to the rules and exemption set forth in Schedule C; and

(d) where the death occurs on or after 1st January, 1969 and before 1st January, 1971, in accordance with the rates set forth in Schedule BBB;

(e) where the death occurs on or after the 1st January, 1971, in accordance with the rates set forth in Schedule BBBB;

but subject in either case to the rules and exemptions set forth in Schedule CC”;

(b) by inserting immediately after Schedule BBB the following—

“SCHEDULE BBBB

Scales of Rates of Estate Duty where the Principal Value of the Estate

				<i>Estate duty shall be payable at the rate percentum of</i>	
(a)	Exceeds	\$50,000 and does not exceed	\$75,000	7	
(b)	do.	\$75,000	do.	\$100,000	8
(c)	do.	\$100,000	do.	\$125,000	9
(d)	do.	\$125,000	do.	\$200,000	10
(e)	do.	\$200,000	do.	\$250,000	11
(f)	do.	\$250,000	do.	\$275,000	12
(g)	do.	\$275,000	do.	\$320,000	13
(h)	do.	\$320,000	do.	\$360,000	14
(i)	do.	\$360,000	do.	\$410,000	15
(j)	do.	\$410,000	do.	\$500,000	16
(k)	do.	\$500,000	do.	\$575,000	17
(l)	do.	\$575,000	do.	\$720,000	19
(m)	do.	\$720,000	do.	\$960,000	20
(n)	do.	\$960,000	do.	\$1,200,000	22
(o)	do.	\$1,200,000	do.	\$1,450,000	24
(p)	do.	\$1,450,000	do.	\$1,950,000	26
(q)	do.	\$1,950,000	do.	\$2,500,000	28
(r)	do.	\$2,500,000	do.	\$3,000,000	30
(s)	do.	\$3,000,000	do.	\$4,000,000	32
(t)	do.	\$4,000,000	do.	\$5,000,000	34
(u)	do.	\$5,000,000	do.	\$6,000,000	36
(v)	do.	\$6,000,000	do.	\$7,500,000	38
(w)	do.	\$7,500,000			40

(c) in section 42, by repealing and replacing subsection (2) thereof with the following—

(2) Such duty shall be computed—

(a) where the death occurs before the 1st of March, 1943 in accordance with the scale of rates set forth in Schedule D;

(b) where the death occurs on or after the 1st of March, 1943 and before the 1st of January, 1969 in accordance with the scale of rates set forth in Schedule E;

but subject in either case to the rules and exemptions set forth in Schedule F; and

(c) where the death occurs on or after the 1st of January, 1969 and before the 1st January, 1971, in accordance with the scale of rates set forth in Schedule EE;

(d) where the death occurs on or after the 1st January, 1971, in accordance with the scale of rates set forth in Schedule EEE;

but subject in either case to the rules and exemptions set forth in Schedule FF”;

(d) by inserting immediately after Schedule EE the following—

“SCHEDULE EEE

Scale of Rates of Succession Duty

Where the value of any Succession	Where the Successor Is			
	(i) A wife of the predecessor	(ii) A husband of the predecessor or a lineal descendant or lineal ancestor, &c.	(iii) A brother or sister of the predecessor, or a lineal descendant of a brother or sister of the predecessor	(iv) A person in any other degree of relationship to the predecessor or a stranger in blood to the predecessor
Exceeds \$50,000	1 percent	2 percent	11 percent	20 percent.”

Passed in the House of Representatives this 2nd day of April, 1971.

G. R. LATOUR
Clerk of the House

Passed in the Senate this 6th day of April, 1971.

J. E. CARTER
Clerk of the Senate