



TRINIDAD AND TOBAGO.

No. 22—1946.

[L.S.]

I ASSENT,

B. E. H. CLIFFORD,

Governor.

18th April, 1946.

AN ORDINANCE to amend the Income Tax Ordinance,
Ch. 33. No. 1.

[25th April, 1946.]

Commence-
ment.

Enactment.

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 Income Tax (Amend-
ment) Ordinance, 1946, and shall be read as one with the Income
Ch. 33. No. 1, Tax Ordinance, hereinafter referred to as the Principal Ordinance,

2. In its application to any person to whom any refund of tax has been made under the Excess Profits Tax Ordinance, as amended by the Excess Profits Tax (Amendment) Ordinance, 1946, section 43 of the Principal Ordinance shall have effect as though the word "six" were substituted for the word "two" appearing therein.

Extension of time within which assessments may be made on sums refunded under Ch. 33. No. 10.

3. In its application to any person who has paid any amount as tax under any assessment or additional assessment made under the Excess Profits Tax Ordinance as amended by the Excess Profits Tax (Amendment) Ordinance, 1946, subsection (1) of section 44 of the Principal Ordinance shall have effect as though the word "six" were substituted for the word "two" appearing therein.

Extension of time within which refunds may be claimed in respect of sums paid as excess profits tax.

Passed in Council this twelfth day of April, in the year of Our Lord one thousand nine hundred and forty-six.

W. J. BOOS,
Clerk of the Council.