



TRINIDAD AND TOBAGO

No. 18—1958

[L.S.]

I ASSENT,

SOLOMON HOCHOY
Acting Governor.

10th September, 1958

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

[25th September, 1958]

Commence-
ment.

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

Enactment.

1. This Ordinance may be cited as the Income Tax
(Amendment) Ordinance, 1958, and shall be read as one with
the Income Tax Ordinance, hereinafter referred to as the
Principal Ordinance.

Short title and
commence-
ment.

Ch. 33. No. 1.

Section 53A of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

2. Subsection (3) of section 53A of the Principal Ordinance, as enacted by the Income Tax (Amendment) Ordinance, 1957, is hereby amended by inserting, immediately after the word "section" occurring in the first line thereof, the words and figures "and of section 53B of this Ordinance".

Section 53B of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

3. Subsection (4) of section 53B of the Principal Ordinance, as enacted by the Income Tax (Amendment) Ordinance, 1957, is hereby amended—

- (a) in paragraph (a) by inserting the words "or withheld" immediately after the word "deducted"; and
- (b) by deleting the last seven lines thereof and substituting therefor the following:—

"he shall be guilty of an offence; and in addition to such amount there shall become payable by such person to the Commissioner, unless the Commissioner otherwise directs, a sum of ten per centum of such amount, or ten dollars, whichever is the greater, and the provisions of subsection (3) of section 55 of this Ordinance shall apply in relation to such amount and to such additional sum as if the same were tax payable by such person on the date when such amount was required to be deducted, withheld, remitted or paid, as the case may be."

Section 53C of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

4. Section 53C of the Principal Ordinance, as enacted by the Income Tax (Amendment) Ordinance, 1957, is hereby amended by deleting the words, figures, letters and symbols "and paragraph (a) of subsection (1)" and substituting therefor the words, figures, letters and symbols "and of paragraph (a) of subsection (1) and of paragraph (a) of subsection (1A)".

Section 55 of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

5. Subsection (4) of section 55 of the Principal Ordinance, as enacted by the Income Tax (Amendment) Ordinance, 1957, is hereby repealed.

Section 56 of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

6. Section 56 of the Principal Ordinance, as amended by the Income Tax (Amendment) Ordinance, 1957, is hereby further amended—

- (a) by repealing subsection (2) thereof; and
- (b) by deleting the symbol and figure "(1)" occurring in the first line thereof.

7. (1) Section 76 of the Principal Ordinance, as enacted by the Income Tax (Amendment) Ordinance, 1957, is hereby amended—

Section 76 of
Principal
Ordinance
amended.
Ordinance
No. 23—1957.

(a) by inserting immediately after subsection (2) thereof the following new subsection to be numbered (2A):—

“(2A) If any person is in receipt for part only of the year 1958 of emoluments arising or accruing in or derived from the Colony during that year the amount of income tax to be discharged shall be an amount that bears to the full amount of income tax which would but for the provisions of this subsection be discharged the same proportion that the part of the year 1958 during which he is in receipt of such emoluments bears to the whole of that year.”;

(b) by repealing subsections (3) and (4) thereof and replacing the same by the following:—

“(3) Where any person in the same employment or holding the same office during the years 1956 and 1957 received in respect of the year 1957 any emoluments by virtue of that employment or office and such emoluments are in excess of the emoluments received by him by virtue of that employment or office in respect of the year 1956 by reason wholly or in part of—

(a) an additional amount being granted on or after the 1st day of January, 1957, or

(b) a change in the conditions of service attaching to that employment or office being effected on or after the 1st day of January, 1957,

income tax on so much of the amount of the excess as is attributable to either such reason shall not be discharged:

Provided that this subsection shall not apply to any increase of emoluments arising from—

(a) promotion in the ordinary course of events, or the ordinary application of an incremental scale of emoluments; or

(b) overtime paid at ordinary rates.

(4) For the purposes of subsection (3) of this section the income tax on the amount of the excess which shall not be discharged shall be an amount that bears to the difference between the income tax on the emoluments received in respect of the year 1957 and the income tax on the emoluments received in respect of the year 1956 the same proportion that the amount of the excess of emoluments in respect of which income tax is not discharged as provided for in the said subsection (3) bears to the difference between the emoluments received in respect of the year 1957 and the emoluments received in respect of the year 1956.”; and

(c) in subsection (5) thereof by substituting the word “which” for the words “where the emoluments in respect of which income tax is to be discharged”.

(2) The provisions of paragraphs (b) and (c) of subsection (1) of this section shall be deemed to have had effect as from the 1st day of January, 1958.

Passed in Council this twenty-first day of June, in the year of Our Lord one thousand nine hundred and fifty-eight.

P. A. GRANNUM

Acting Clerk of the Council.