
2nd Session Second Parliament Trinidad and Tobago
16 Elizabeth II

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TRINIDAD AND TOBAGO
Act No. 2 of 1968

[L.S.]

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

[Assented to 4th January, 1968]

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 **Income Tax (Amendment) Act, 1968.** Short title

Ordinance
Ch. 33. No. 1
amended

2. The Income Tax Ordinance is amended—
(a) in section 53A—

- (i) by substituting the word “shall” for the word “may” occurring immediately after the word “emoluments” in line five of subsection (1) thereof;
- (ii) by repealing the provisos to section 53A (1) and substituting therefor the following proviso:

“Provided that a declaration shall not be filed by a person resident outside Trinidad and Tobago”;

- (iii) by repealing subsection (2) thereof and replacing it as follows—

“(2) (i) The Board may declare that such of the persons to whom subsection (1) applies as may be specified in a notice published in the manner prescribed by regulations made under section 75 shall, notwithstanding subsection (1), file the declaration referred to in the said subsection with the Board in a form approved by the Board.

- (ii) A person who—

- (a) fails to file a declaration as required by this section; or

- (b) files a declaration in contravention of this section, shall be guilty of an offence and liable on summary conviction to a fine of two hundred dollars.”;

- (b) in section 53B, by deleting the words beginning with the words "to any provisions" occurring in line eight of the proviso to subsection (1) thereof and ending with the words "the Ordinance, and" occurring in line ten of the said proviso.

Passed in the House of Representatives this 29th day of December, 1967.

J. E. CARTER

Clerk of the House of Representatives (Acting)

Passed in the Senate this 3rd day of January, 1968.

J. E. CARTER

Clerk of the Senate