
Fifth Session Third Parliament Trinidad and Tobago
24 Elizabeth II



TRINIDAD AND TOBAGO
Act No. 66 of 1975

[L.S.]

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

[Assented to 31st December, 1975]

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 (Amend- Short title
ment) (No. 2) Act, 1975.

Interpretation
Ch. 33. No. 1

2. In this Act "the Ordinance" means the Income Tax Ordinance.

Section 2 of
the Ordinance
amended

3. Section 2 of the Ordinance is amended by inserting in their appropriate alphabetical order the following definitions in subsection (1) thereof:—

"child" includes a step-child, an illegitimate child or an adopted child;

"separated" means in relation to the marital status of an individual, that the individual is living apart from his or her spouse under—

- (a) an order of a court of competent jurisdiction;
- (b) a written agreement of separation;
or
- (c) any other circumstances where the separation is likely to be permanent;"

Section 8 of
the Ordinance
amended

4. Section 8 of the Ordinance is amended by adding immediately after paragraph (h) of subsection (1) thereof the following paragraph:—

"(i) interest accrued on deposits—

- (i) in a savings account with any bank licensed under the Banking Act, 1964 or with the Trinidad and Tobago Post Office Savings Bank, the Trinidad Co-operative Bank Limited or the Agricultural Development Bank of Trinidad and Tobago; or

- (ii) with a credit union registered under the Co-operative Societies Act, 1971,

but such exemption shall be limited to apply only to one hundred dollars of interest so accrued from all such deposits during the year of income".

5. Sections 14, 15 and 15A of the Ordinance are repealed and replaced by the following sections:—

Sections 14, 15 and 15A of the Ordinance repealed and replaced

"Reliefs allowable to residents

14. In ascertaining the chargeable income for any year of an individual who is resident in Trinidad and Tobago, there shall, upon due claim and subject to such evidence as the Board may require, be allowed as a deduction any amounts to which he is entitled under sections 15 to 16D.

Deductions for individuals

15. An individual to whom section 14 applies shall be entitled to a personal allowance of one thousand two hundred dollars.

Deduction for wife

15A. (1) An individual to whom section 14 applies shall be entitled to an allowance of six hundred dollars in respect of his wife, if, at any time during the year of income—

(a) she is living with him; or

(b) she is maintained by and not separated from him in circumstances in which he is entitled to a deduction under section 15B.

(2) Where an individual to whom section 14 applies is chargeable to tax in respect of income of his wife which is earned income, he shall in addition to the allowance provided under subsection (1), be entitled to a deduction of four hundred dollars or an amount equal to such earned income, whichever is the lesser.

Maintenance and alimony

15B. (1) Subject to subsection (2), an individual to whom section 14 applies who, in the year of income has paid—

(a) a maintenance or separation allowance in accordance with the terms of a registered deed of separation or an order of any court of competent jurisdiction, to his or her spouse, from whom he or she is separated; or

(b) alimony to a former spouse from whom he or she is divorced under a divorce recognised under the laws of Trinidad and Tobago, shall be entitled to a deduction equal to the amount of such allowance or alimony.

(2) The deduction allowable under this section shall not apply unless the spouse or former spouse, as the case may be, receiving such maintenance or separation allowance or alimony is chargeable to tax thereon under this Ordinance.

Deduction
for main-
tenance of
children

15c. (1) Subject to this section, an individual to whom section 14 applies who, during the year of income, maintained a child who—

(a) was born during the year of income; or

(b) at the commencement of the year of income has not attained the age of sixteen years or, irrespective of age, was a student child or an invalid child,

shall be entitled to a deduction of four hundred dollars.

(2) The deduction allowable under this section shall not apply in relation to any child whose income from any source during the year of income exceeded four hundred dollars.

(3) Where two or more individuals contribute towards the maintenance of a child to whom this section applies the deduction allowable may be apportioned between the individuals in such manner as appears to the Board to be reasonable.

(4) In this section—

“student child” means a child who, at any time during the year of income, was—

(a) receiving full time education at a school, college or

other educational institution but not including a university or other institution providing technical or professional education of a standard equivalent to a university; or

- (b) serving full time as an apprentice or under articles or indentures with a view to qualifying in a trade or profession;

“invalid child” means a child of the individual claiming the deduction provided by this section, who is by reason of permanent disability, dependant upon his parent for his maintenance.

Deduction for
education
and book
allowance

15D. (1) Where an individual to whom section 14 applies, during the year of income maintained a child who, irrespective of age, was a student child within the meaning of paragraph (a) of the definition of that expression in subsection (4) of section 15c, he shall be entitled to an education and book allowance of one hundred dollars in respect of such child.

(2) The deduction allowable under subsection (1) shall be in addition to any deduction allowable under section 15c or section 15E.

Deduction for
education
of certain
children

15E. (1) Subject to this section an individual to whom section 14 applies, who, during the year of income, maintained a child who, during the year of income—

- (a) had attained the age of ten years;
- (b) was a student child within the meaning of subsection (4) of section 15c, whether in Trinidad and Tobago or elsewhere; and

- (c) resided away from the home of the individual claiming the deduction, in connection with his education or training,

shall be entitled to a deduction in respect of any expenses incurred in such year in connection with the education or training of such child.

(2) The deduction allowable under this section shall not exceed nine hundred and sixty dollars in respect of any one child.

(3) Where two or more individuals contribute towards the maintenance of a child to whom this section applies the deduction allowable may be apportioned between the individuals in such manner as appears to the Board to be reasonable.

(4) Where a deduction is allowable under this section no deduction shall be allowed in respect of the same child under section 15c.

Deduction
for higher
education

15F. (1) Subject to this section, an individual to whom section 14 applies, who is a relative of a person whom he maintained during the year of income, shall, if that person, irrespective of age, was a university student, whether in Trinidad and Tobago or elsewhere, during that year of income, be entitled to a deduction in respect of any expenses incurred in such year in connection with the education of such university student.

(2) The deduction allowable under this section shall not exceed two thousand, five hundred dollars in respect of any one person.

(3) Where a deduction is allowable under this section no deduction shall be allowed in respect of the same person under section 15c or section 15D.

(4) Where two or more individuals contribute towards the maintenance of a person to whom this section applies the deduction allowable may be apportioned between the individuals in such manner as appears to the Board to be reasonable.

(5) In this section—

“relative” means a parent, grandparent, brother, sister, uncle or aunt and includes a person in *loco parentis*;

“university student” means a person receiving full time education at a university or at any other institution providing technical or professional education of a standard equivalent to university education.

Deduction
in respect
of house-
keeper

15G. (1) Subject to this section, where an individual to whom section 14 applies, being a widower or a widow, or unmarried, divorced or separated, maintains a person, who, during the year of income, resided with him or her, as the case may be—

(a) for the purpose of having the charge and care of any child of his or hers; or

(b) in the capacity of housekeeper, the individual shall be entitled to an allowance of three hundred dollars.

(2) The deduction allowable under this section shall be granted only—

(a) in respect of one person in any year of income; and

(b) where no other individual is entitled to a deduction in respect of the maintenance of such person.

(3) Where a deduction is allowable under this section no deduction shall be allowed in respect of the same person under section 15H.

Deduction
in respect
of dependent
relatives

15H. (1) Subject to this section, where an individual to whom section 14 applies, during the year of income maintains a dependent relative he shall be entitled to an allowance of three hundred dollars.

(2) The deduction allowable under this section shall not apply in relation to—

- (a) any dependent relative whose income from any source during the year of income exceeded three hundred dollars;
- (b) any child in respect of whom a deduction is allowable under section 15c.

(3) Where two or more individuals contribute towards the maintenance of a dependent relative to whom this section applies the deduction allowable may be apportioned between such individuals in such manner as appears to the Board to be reasonable.

(4) In this section—
“dependent relative” means in relation to an individual, a person who—

- (a) whether incapacitated or not is the mother of the individual or of his wife and is unmarried, divorced, widowed or separated; or
- (b) is incapacitated by old age or infirmity or is unemployable by reason of old age and is the father, uncle, aunt, grandfather, grandmother, child, grandchild, brother, sister, nephew or niece of the individual or of his wife.”

Section 16 of
the Ordinance
amended

6. Section 16 of the Ordinance is amended—

- (a) by substituting the words “An individual to whom section 14 applies, who—” for

the words "In ascertaining the chargeable income of any individual who—" occurring in subsection (1) thereof;

- (b) by deleting the word "there" from the expression "there shall be allowed" occurring in subsection (1) thereof.

7. Section 16D of the Ordinance is amended—

Section 16D of
the Ordinance
amended

- (a) by substituting the words "An individual to whom section 14 applies, who" for the words "In ascertaining the chargeable income of any individual who—" occurring in subsection (1) thereof;
- (b) by deleting the word "there" from the expression "there shall be allowed" occurring in paragraphs (a) to (d) of subsection (1) thereof;
- (c) by substituting the words "section 15 to 15H" for the words "sections 14 and 15" wherever they occur therein.

8. Section 17 of the Ordinance is repealed.

Section 17 of
the Ordinance
repealed

9. Section 18 of the Ordinance is repealed and replaced as follows:—

Section 18 of
the Ordinance
repealed and
replaced

"Income
of
married
woman

18. (1) Any income accrued to a married woman shall be deemed to have accrued to her husband and shall be included in his income chargeable to tax.

(2) Subsection (1) shall not apply to—

- (a) a married woman who is separated;
- (b) a married woman who is a resident of Trinidad and Tobago but whose husband is a non-resident.

(3) Notwithstanding subsection (1), and that no assessment has been made upon her, such part of the tax charged upon her husband as bears the same proportion as the income of the married woman bears to the total income chargeable upon her husband may be collected from that married woman."

Section 18A of
the Ordinance
repealed

Section 23A of
the Ordinance
amended

10. Section 18A of the Ordinance is repealed.

11. (1) Section 23A of the Ordinance is amended by repealing and replacing subsection (8) thereof as follows:—

(8) In subsections (6) and (7) “profits means—

No. 22
of 1974

(a) in relation to any company charged to tax under the Petroleum Taxes Act, 1974, profits computed by applying ordinary accounting practices in accordance with section 28(2) of that Act, after deducting however any petroleum profits tax, refinery throughput tax and any unemployment levy paid in respect of such profits, so however, that any such profits shall be deemed to include any amount authorised to be deducted as submarine well allowance or submarine production allowance by the Income Tax (In Aid of Industry) Ordinance in ascertaining the taxable profits of any company for the purposes of the petroleum profits tax, and all such amounts shall be included accordingly;

(b) in relation to any other company, the chargeable profits of that company, for each year of income, after deducting however any corporation tax and any unemployment levy paid in respect of such profits”.

(2) Subsection (1) shall be deemed to have come into operation on the 1st day of January, 1974.

(3) For the years of income 1970 to 1973 subsection (8) of section 23A of the Ordinance shall be read and construed as if it had also authorised the deduction of unemployment levy.

12. Section 34D of the Ordinance is amended by substituting the words "section 15F" for the words "section 15A" occurring in subsection (1) thereof.

Section 34D of
the Ordinance
amended

13. Section 36 of the Ordinance is repealed and replaced as follows:—

Section 36 of
the Ordinance
repealed and
replaced

"Returns of
income

36. (1) Every person liable to furnish a return of income in respect of any year of income either personally or in a representative capacity, shall furnish a return in such form as may be approved by the Board within four months after the end of that year of income.

(2) The return shall be signed by the person liable to furnish the return of income or by an agent authorised to sign on his behalf and shall contain—

- (a) a calculation of the tax payable in respect of the chargeable, income, if any, disclosed therein; and
- (b) an address for service of notices.

(3) For the purposes of this section, "every person liable to furnish a return of income" includes—

- (a) every person liable to pay tax under this Ordinance;
- (b) every partnership;
- (c) every person who in that or any previous year of income has made a loss in respect of which he may be entitled to claim a deduction in the year of income or any subsequent year of income;
- (d) subject to subsection (4), every person who derives any income from any source specified in section 5, irrespective of the amount of such income; and
- (e) every person who derives any income which would be charged to tax under this Ordinance but for the provisions of any other enactment which exempts such income from the charge to tax.

- (4) Notwithstanding subsection (3)—
- (a) an individual who is resident in Trinidad and Tobago, whose sole source of income is from an office or employment and whose income from which does not exceed three thousand dollars; or
- (b) a person not resident in Trinidad and Tobago, whose income derived from Trinidad and Tobago consists only of income to which the provisions of section 23A other than subsection (6) thereof apply, shall be relieved of the obligation of furnishing a return of income under subsection (1).

(5) Any person liable to furnish a return of income in respect of any year of income who fails, neglects or refuses to do so is guilty of an offence.”

Section 36A of
the Ordinance
repealed

Second Schedule
of the
Ordinance
amended

14. Section 36A of the Ordinance is repealed.

15. Part I of the Second Schedule to the Ordinance is repealed and replaced as follows:—

“PART I

Rates of tax payable on the chargeable income of a person, other than a company:—

<i>Chargeable Income</i>	<i>Rate of Tax</i>
1. Where the chargeable income does not exceed \$61,450,	
For every dollar of the first \$1,000	5%
For every dollar of the next \$1,000	8%
For every dollar of the next \$1,000	13%
For every dollar of the next \$1,000	20%
For every dollar of the next \$2,000	25%
For every dollar of the next \$2,000	30%
For every dollar of the next \$2,000	35%
For every dollar of the next \$4,000	40%
For every dollar of the next \$5,000	45%
For every dollar of the next \$10,000	50%
For every dollar of the next \$31,000	60%
For every dollar of the next \$1,450	70%

2. Where the chargeable income exceeds \$61,450,
For every dollar of the total amount of chargeable
income 50%
3. Notwithstanding the rates of tax set out in paragraph 1, where
the chargeable income of a person who is resident in Trinidad
and Tobago, other than a company—
- (a) does not exceed \$2,000, no tax shall be charged;
 - (b) exceeds \$2,000 but does not exceed \$2,481, the tax
payable shall be limited to twenty per cent of the
amount by which the chargeable income exceeds
\$2,000;
 - (c) exceeds \$2,481 but does not exceed \$3,000, the tax
payable shall be reduced by fifty per cent;
 - (d) exceeds \$3,000 but does not exceed \$3,557, the tax
payable shall be limited to \$130 plus thirty per cent
of the amount by which the chargeable income
exceeds \$3,000;
 - (e) exceeds \$3,557 but does not exceed \$4,000, the tax
payable shall be reduced by twenty per cent;
 - (f) exceeds \$4,000 but does not exceed \$4,613, the tax
payable shall be limited to \$368 plus forty per cent
of the amount by which the chargeable income
exceeds \$4,000”.

16. This Act, other than section 11(1), shall be Commencement
deemed to have come into operation on 1st January,
1975.

Passed in the House of Representatives this 18th day
of December, 1975.

J. E. CARTER
Clerk of the House

Passed in the Senate this 22nd day of December, 1975.

R. L. GRIFFITH
Clerk of the Senate