

Fourth Session Third Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 38 of 1989**

[L.S.]

AN ACT to amend the Income Tax Act, Chap. 75:01

*[Assented to 22nd December, 1989]*

**WHEREAS** it is enacted by section 13(1) of the Constitution that an Act of Parliament to which that section applies may expressly declare that it shall have effect even though inconsistent with sections 4 and 5 of the Constitution, and if any Act does so declare it shall have effect accordingly: Preamble

And whereas it is provided by subsection (2) of the said section 13 that an Act of Parliament to which that section applies is one the Bill for which has been passed by both Houses of Parliament and at the final vote thereon in each House has been supported by the votes of not less than three-fifths of all the members of that House:

And whereas it is necessary and expedient that this Act shall have effect even though inconsistent with sections 4 and 5 of the Constitution:

Enactment

ENACTED by the Parliament of Trinidad and Tobago as follows:—

Short title

1. (1) This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 1989.

(2) This Act shall have effect even though inconsistent with sections 4 and 5 of the Constitution.

Chap. 75:01  
amended

2. Section 117 of the Income Tax Act is amended by inserting the following subsection—

“ (6) For the purposes of giving effect to a declared agreement within the meaning of the Tax Information Exchange Agreements Act the Board is deemed to have the powers set out in subsection (2) notwithstanding the absence of an assessment or objection, and subsections (3), (4) and (5) shall apply *mutatis mutandis*.”

Passed in the Senate this 28th day of November, 1989.

R. CUMBERBATCH  
*Acting Clerk of the Senate*

IT IS HEREBY CERTIFIED that this Act is one the Bill for which has been passed by the Senate and at the final vote thereon in the Senate has been supported by the votes of not less than three-fifths of all the members of the Senate, that is to say, by the votes of 27 Senators.

R. CUMBERBATCH  
*Acting Clerk of the Senate*

Passed in the House of Representatives this 8th day of December, 1989.

N. COX  
*Acting Clerk of the House*

IT IS HEREBY CERTIFIED that this Act is one the Bill for which has been passed by the House of Representatives and at the final vote thereon in the House has been supported by the votes of not less than three-fifths of all the members of the House, that is to say, by the votes of 25 members of the House.

N. COX  
*Acting Clerk of the House*