

GOVERNMENT NOTICE No. 132

TRINIDAD AND TOBAGO

THE INCOME TAX ORDINANCE, CH. 33. No. 1

REGULATIONS

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 75 OF THE
INCOME TAX ORDINANCE

THE INCOME TAX (EXIT CLEARANCE) REGULATIONS, 1971

1. These Regulations may be cited as the Income Tax (Exit Clearance) Regulations, 1971. Citation:

2. In these Regulations—

"Board" includes a Commissioner thereof;

"Customs Officer" has the meaning assigned thereto by section 2 of the Customs Ordinance;

"Immigration Officer" has the meaning assigned thereto by section 2 of the Immigration Act, 1969;

"Exit Certificate" means a certificate in the form set out as Form "A" in the Schedule issued by or on behalf of the Board;

"Ordinance" means the Income Tax Ordinance.

Definitions:

Ch. 33. No. 2.

No. 4—1969.

Form "A"
Schedule

Ch. 33. No. 3.

3. (1) Subject to these Regulations, a person may not leave or attempt to leave Trinidad and Tobago without obtaining an Exit Certificate that is in force for the purpose. Exit Certificate

(2) A person, not exempted under regulation 6, when about to leave Trinidad and Tobago shall present to an Immigration Officer, Customs Officer, or other officer authorised by the Board, and subject to regulation 8, surrender to such officer an Exit Certificate that is in force for the purpose.

4. (1) The Board may issue or cause to be issued an Exit Certificate where the Board is satisfied that the person to whom the same is to be issued— Issue of Exit Certificate

(a) does not owe any income tax on his own behalf or on behalf of any other person; or

(b) has made satisfactory arrangement with the Board for the payment of any income tax payable by him on his own behalf or on behalf of any other person.

(2) An Exit Certificate shall be valid for such period as may be determined by the Board but not exceeding twelve months.

5. Subject to these Regulations, a person who carries on the business of arranging, making, booking or reserving exit passages for passengers intending to leave Trinidad and Tobago, may not— Travel Agents to require certificates:

(a) accept or cause to be accepted as a passenger; or

(b) arrange or cause to be arranged any transportation for any person intending to be a passenger,

unless there is in force an Exit Certificate for the purpose.

- General exemption
6. (1) The following persons shall be exempt from complying with the provisions of regulation 3—
- (a) any person of the age of sixteen years or under;
 - (b) the Governor-General and his spouse;
 - (c) the Prime Minister and his spouse;
 - (d) any Minister of Government or any member of the Legislature, Judiciary or Statutory Authority, or any public officer when travelling on Government business;
 - (e) any person being a member of the military, naval or air forces of Her Majesty or of any foreign State;
 - (f) any person whose official emoluments are exempt from tax under section 8(1)(b) of the Ordinance by virtue of the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act, 1965;
 - (g) subject to paragraph (2), any person who was temporarily resident in Trinidad and Tobago and did not carry on any trade or business or render personal services for gain or profit therein. For the purposes of this sub-paragraph a person shall be deemed to be temporarily resident if the total period of residence in Trinidad and Tobago in any year does not exceed six weeks.
- No. 23—
1965

(2) An Immigration Officer, Customs Officer or officer authorised by the Board shall require the production of an Exit Certificate by a person referred to in paragraph (1)(g), if he has information from a public officer that income tax is payable by such person and the provisions of regulation 3 shall thereupon apply to such person.

Certificate valid for more than thirty days

7. Where an Exit Certificate is issued by the Board and such Certificate is valid for a period in excess of thirty days from the date of its issue, the Immigration Officer, Customs Officer or officer authorised by the Board as the case may be, shall after inspection of the Certificate at the time of the person's departure from Trinidad and Tobago, permit such person to retain the certificate in his possession until the expiration of the period of its validity.

Revocation of Certificates

8. (1) The Board may, in its discretion, at any time after an Exit Certificate is issued, revoke such Certificate.

(2) The Board shall serve notice of any revocation upon the person to whom the Certificate was issued at his last known place of business or private address and upon the service of such notice the Certificate shall become invalid.

(3) The Board shall immediately inform the Chief Immigration Officer and the Comptroller of Customs and Excise of such revocation.

Special provision for exceptional cases

9. (1) Notwithstanding anything to the contrary in these Regulations, where an Immigration Officer, Customs Officer or any officer authorised by the Board (in this regulation called an "authorised officer"), being at the port of departure is satisfied on evidence produced and on application made to him by any person, that exceptional circumstances exist in which it is impracticable for such person before leaving Trinidad and Tobago to apply to the Board for an Exit Certificate, then such Immigration Officer, Customs Officer or authorised officer as the case may be, shall permit the person to leave Trinidad and Tobago without complying with the provisions of these Regulations, if such person or any person on his behalf enters into a bond in the form set out as Form "B" in the Schedule with such surety or sureties if any, as the

Form B.
Schedule

Immigration Officer, Customs Officer or authorised officer as the case may be, shall require, in such sum as he shall determine, for the payment by such person of any income tax due and owing by him.

(2) The Immigration Officer, Customs Officer or authorised officer shall immediately thereafter forward to the Board the relevant evidence together with the bond.

(3) A person aggrieved by the refusal of the Immigration Officer, Customs Officer or authorised officer to permit such person to leave Trinidad and Tobago may appeal to the Board.

10. A person aggrieved by the refusal of the Board to grant to him an Appeal Exit Certificate may appeal to the Appeal Board and the decision of the Appeal Board shall be final.

11. A person who contravenes or fails to comply with any of the provisions of these Regulations is guilty of an offence and liable on summary conviction to a fine of four hundred and eighty dollars, or to imprisonment for three months.

12. The Income Tax Regulations, 1955 are revoked.

Revocation.
G.N. No. 136
—1955

SCHEDULE

Form A

THE INCOME TAX REGULATIONS, 1971

Exit Certificate

(to be presented to Shipping or Air Transport Lines and to be presented or surrendered on demand to an Immigration Officer, Customs Officer or other authorised officer at the place of departure).

THIS CERTIFICATE IS ISSUED TO

(Full name and occupation)

of

(Address)

being the holder of Passport No.....

This Certificate is valid for

from theday of19.....

.....
Board of Inland Revenue

Form B

THE INCOME TAX REGULATIONS, 1971

Bond

TRINIDAD AND TOBAGO

KNOW ALL MEN BY THESE PRESENTS THAT

I
of
and I (We)
of
and of

in the Country of Trinidad and Tobago (hereinafter referred to as the Surety or Sureties) are held and firmly bound into the Board of Inland Revenue for the time being of the said Country in the sum of dollars to be paid to the said Board of Inland Revenue, for which payment to be well and truly made we bind ourselves and each one of us, our and each of our heirs, executors and administrators jointly and severally by these presents.

Dated this day of, 19

Whereas is desirous of leaving the Country:

And Whereas the said Surety or Sureties, desire to enable the said to leave the Country.

Now therefore the conditions of the above-written bond are as follows:—

- (a) if the said returns to the Country within of the date of this Bond; or
- (b) pays or makes arrangements for the payment of the income tax due and owing by him on the day of his/her departure from the Country then the above-written bond shall be void, but otherwise the same shall remain in full force and virtue.

Signed

of

Signed

(Surety)

of

Signed

(Surety)

of.....

Before me.....

Immigration, Customs or
authorised officer

Made this 22nd day of July, 1971.

D. H. N. ALLEYNE
Secretary to Cabinet