

GOVERNMENT NOTICE No. 9

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 (EMPLOYMENTS) (AMENDMENT)
REGULATIONS, 1968

1. These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations, 1968.

2. The Income Tax (Employments) Regulations, 1957, is amended as follows—

(a) in regulation 2, by substituting for the definition of “total allowances” occurring in paragraph (1) thereof the following—

“ “total allowances” in relation to an individual means the aggregate of the allowances or deductions specified in sections 14, 15, 15A, 16, 16D and 18A of the Ordinance, and such other allowances or deductions as may be approved by the Board;”;

(b) in regulation 4—

(i) by substituting for paragraph (1) thereof the following paragraphs—

“(1) Subject to the provisions of paragraphs (1A), (1B) and of regulations 5 and 8, every person paying emoluments to an employee or the holder of an office shall deduct or withhold therefrom on account of the tax payable by the employee or office holder such amount as appears in the appropriate column of the table of the tax tables to be used opposite to that amount appearing in the first column of the said table which is the same as or the nearest to the amount of the emoluments due to the employee or office holder.

(1A) Where—

(a) the pay period for which the emoluments are to be paid is not provided for in the tax tables; or

(b) the emoluments paid in any year of income are greater than any amount provided for in the first column of the tax table to be used; or

(c) the emoluments paid are in respect of casual or seasonal employment; or

- (d) the emoluments paid are in respect of any class of case which in the opinion of the Board is a class of case of such a nature that deduction of tax by reference to the tax tables would be impracticable; or
- (e) the emoluments received by an employee or office holder in a year of income are from more than one source at the same time; or
- (f) the husband and wife living together are each in receipt of emoluments in a year of income at the same time,

the Board shall direct employers as to the amount of tax to be deducted.

(1B) Any directions given pursuant to the provisions of paragraph (1A) may, in particular, include directions as to the manner in which the tax shall be deducted, the period over which such deductions shall be made, and such other matters as the Board may think fit, and any employer to whom any such directions may be given shall comply with the directions so given.”;

- (ii) by substituting for the proviso to paragraph (3) thereof the following—

“Provided that in the case of an employee or office holder from whom no declaration has been received by the person paying the emoluments to such employee or office holder, or in respect of whom no directions as to the amount of tax to be deducted have been received from the Board the table of the tax tables to be used shall be the table which does not take into account total allowances and which relates to a tax period corresponding to that for which the emoluments are to be paid; and the appropriate column shall in such cases be the second column of that table.”;

- (c) in regulation 5 by inserting after the words “under paragraph (1)” occurring in line four of paragraph (4) thereof, the words “or under paragraph (1A) or (1B)”;
- (d) by repealing regulation 6 thereof;
- (e) by repealing regulation 9 thereof;
- (f) in regulation 10 by substituting for the words “regulation 6” occurring in paragraph (b) thereof, the words “paragraph (1A) (c), (1A) (d), (1A) (e) or (1A) (f) of regulation 4”;
- (g) in regulation 14 by inserting after the words “of section 16 of the Ordinance” occurring in line four of paragraph (1) (d) thereof the words “or to an approved pension fund plan within the meaning of section 16A of the said Ordinance”;

- (h) in regulation 15 by inserting after the words "of section 16 of the Ordinance" occurring in line four of paragraph (1) (e) thereof the words "or to an approved pension fund plan within the meaning of section 16A of the said Ordinance";
- (i) in regulation 22 (2) by substituting for the words "entitled and wishing" occurring in line one thereof the word "required";
- (j) in regulation 23, by substituting for paragraph (4) thereof the following—

“(4) For the purposes of this regulation, reference to the total tax payable shall, in relation to the tables referred to in paragraph (2), be construed as reference to the total tax estimated to be payable having regard to the total allowances, and in relation to the tables referred to in paragraph (3), shall be construed as reference to the total tax estimated to be payable without regard to any allowances whatever.”;

- (k) by repealing the Schedule thereto.

3. These Regulations shall have effect from the 1st day of January, 1968.

Made by the Governor-General this 4th day of January, 1968.

G. L. BOWEN
Secretary to the Cabinet