

LEGAL NOTICE No. 106

REPUBLIC OF TRINIDAD AND TOBAGO

THE INCOME TAX ACT, CHAP. 75:01

REGULATIONS

MADE BY THE PRESIDENT UNDER SECTION 125 OF THE  
INCOME TAX ACT

THE INCOME TAX (EMPLOYMENT) (AMENDMENT)  
REGULATIONS, 1989

1. These Regulations may be cited as the Income Tax (Employment) Citation (Amendment) Regulations, 1989.
2. In these Regulations, the Income Tax (Employment) Regulations are Chap. 75:01 referred to as "the Regulations".
3. Regulation 2 of the Regulations is amended in subregulation (1)— Regulation 2  
amended
  - (a) by inserting in their appropriate alphabetical positions the following definitions—
    - ““allowable deductions” means deductions allowable to a person under sections 10(3), 20, 27, 28 and 31 of the Act;”;
    - ““allowable tax credits” means tax credits to which a person is entitled under sections 48B, 48C, and 48D of the Act;”;
    - ““chargeable income” means the estimated emoluments of the person concerned for the year of income less the amount of the allowable deductions, if any, that are claimed under a declaration for the time being in force;”;
  - (b) by deleting the semicolon at the end of the definition of “tax tables” and substituting a full stop; and
  - (c) by deleting the definition of “total allowances”.
4. Regulation 4 of the Regulations is amended— Regulation 4  
amended
  - (a) by repealing subregulation (1) and substituting the following subregulation—

“ (1) Subject to subregulations (2) and (3) and to regulations 5 and 7, 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 tax tables opposite to the range of amounts appearing in the first column of the tax tables that corresponds to the chargeable income of the employee or office holder.”;

(b) in subregulation (2)—

- (i) by deleting paragraph (a); and
- (ii) by deleting paragraph (b) and substituting the following paragraph—

“(b) the chargeable income in any year of income is greater than the highest amount provided for in the first column of the tax tables;”;

(c) by repealing subregulations (4), (5)(a) and (5)(b) and substituting the following subregulation—

“(4) For the purpose of applying the tax tables in accordance with subregulation (1)—

(a) the chargeable income of an employee or office holder shall be rounded off to the nearest number of whole dollars, an amount of fifty cents being rounded off to the next highest number of whole dollars; and

(b) the appropriate column of the tax tables is the column under the total of the allowable tax credits that are claimed under a declaration for the time being in force or, where the person paying the emoluments has received no such declaration and no directions from the Board as to the amount of tax to be deducted, the appropriate column is the column that applies when no allowable tax credit is claimed.”.

Regulation 5 substituted      5. Regulation 5 of the Regulations is repealed and the following regulation is substituted—

“Deduction in respect of certain payments      5. (1) Where a payment in respect of a bonus, a retroactive increase, or any overtime services is made to an employee, the amount of tax to be deducted shall, subject to regulation 7, be the difference between—

(a) the amount determined according to the tax tables in respect of the chargeable income including the payment; and

(b) the amount determined according to the tax tables in respect of the chargeable income excluding the payment.

(2) Every person making a payment in respect of services rendered in Trinidad and Tobago by a non-resident person, otherwise than in the course of regular and continuous employment, shall deduct tax in accordance with the column of the tax tables that applies when no allowable tax credit is claimed.”.

Regulation 7 amended      6. Regulation 7 of the Regulations is amended by deleting paragraph (a) and substituting the following paragraph—

“(a) the emoluments of an employee or the holder of an office who does not, in the year of income, have any chargeable income;”.

7. Regulation 11 of the Regulations is repealed. Regulation 11 repealed
8. Regulation 12 of the Regulations is amended in subregulation (1) by repealing paragraph (f). Regulation 12 amended
9. Regulation 13 of the Regulations is amended in subregulation (1)— Regulation 13 amended
- (a) by inserting after paragraph (e) the word “and”;
  - (b) by deleting the semicolon at the end of paragraph (f) and substituting a full stop; and
  - (c) by deleting the word “and” after paragraph (f) and deleting paragraph (g).
10. Regulation 20 of the Regulations is amended— Regulation 20 amended
- (a) in subregulation (1), by deleting the words “total allowances” and substituting the words “allowable deductions and allowable tax credits,”; and
  - (b) in subregulation (2)(b), by deleting the words “the total allowances to which he is entitled” and substituting the words “his allowable deductions or allowable tax credits”.
11. Regulation 21 of the Regulations is amended by repealing subregulations (2), (3) and (4) and substituting the following subregulation— Regulation 21 amended
- “ (2) For the purposes of this regulation, reference to the total tax payable shall be construed as reference to the total tax estimated to be payable having regard to any allowable deductions claimed and any allowable tax credits claimed.”.
12. Regulation 26 of the Regulations is amended by repealing subregulation (1) and substituting the following subregulation— Regulation 26 amended
- “ (1) On a change occurring by reason of which the allowable deductions or allowable tax credits of a person by whom a declaration has been filed are less than those claimed by him in his declaration, the person shall file a further declaration within the time specified in regulation 20(2)(b).”.

Made this 9th day of June, 1989.

K. BOSWELL INNIS  
*Secretary to Cabinet*