

LEGAL NOTICE No. 47

REPUBLIC OF TRINIDAD AND TOBAGO

THE INTERPRETATION ACT, CHAP. 3:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 52(1) OF THE  
INTERPRETATION ACT

THE DELEGATION OF FUNCTIONS (INCOME TAX) ORDER, 1995

1. This Order may be cited as the Delegation of Functions (Income Tax) Order, 1995. Citation

2. In this Order "emoluments" has the meaning assigned to it in the Public Sector (Arrears of Emoluments) Act, 1995. Interpretation Act No. 7 of 1995

3. In exercise of the powers conferred upon him by section 52(1) of the Interpretation Act, the President delegates the function which he is empowered to perform under section 124 of the Income Tax Act to the Minister of Finance in respect of the remittance of tax on arrears of emoluments owed to public sector employees, which have been or are to be off-set in whole or in part by way of any or all of the undermentioned non-cash mechanisms approved by Cabinet: Delegation of functions Chap. 3:01 Chap. 75:01

- (a) the off-setting of arrears of income tax owed to the Board of Inland Revenue;
- (b) the off-setting of payments to the National Housing Authority in respect of:
  - (i) arrears of monthly mortgage payments;
  - (ii) arrears of monthly rental payments;
  - (iii) current monthly mortgage payments;
  - (iv) current monthly rental payments;
  - (v) payment towards reduction of mortgage loan principal;
  - (vi) payment for purchase/lease of lands;
- (c) the repayment of sums overpaid;
- (d) the off-setting of the cost of purchase of Government Quarters;
- (e) the off-setting of rental of Government Quarters;
- (f) the repayment of Devaluation Loans;
- (g) the repayment of loans granted under the Students' Revolving Loan Fund.

Made this 11th day of April, 1995.

C. SOOKRAM  
Secretary to Cabinet