

LEGAL NOTICE No. 113

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, 1996

1. This Order may be cited as the Delegation of Functions Citation
(Income Tax) Order, 1996.

2. In this Order “emoluments” has the meaning assigned to it in the Interpreta-
tion
Act No. 7
of 1995
Public Sector (Arrears of Emoluments) Act, 1995.

3. In exercise of the power conferred upon him by section 52(1) of Delegation of
functions
Chap. 3:01
Chap. 75:01
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 payable by public
sector employees on any arrears of emoluments owed to them by the
Government where such arrears 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:

- (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;
- (h) the repayment of loans granted to students in the final year of their course of study;
- (i) the repayment of default loans under the Cess loan facility;
- (j) the off-setting of monies owed to Government by public sector employees and students who are in default of their obligations in respect of scholarships or other advanced training;
- (k) the repayment of motor vehicle purchase loans.

Legal Notice
No. 47 of
1995

4. The Delegation of Functions (Income Tax) Order, 1995 is
revoked.

Made this 17th day of July, 1996.

A. LEUNG WOO-GABRIEL
Acting Secretary Cabinet