

## GOVERNMENT NOTICE No. 73

## TRINIDAD AND TOBAGO

## THE HOUSING ACT, 1962

## REGULATIONS

MADE BY THE MINISTER UNDER SECTION 64 (2) OF THE HOUSING ACT, 1962

THE HOUSING (INCOME TAX EXEMPTION)  
REGULATIONS, 1969

- Citation 1. These Regulations may be cited as the Housing (Income Tax Exemption) Regulations, 1969.
- Application for certificate of exemption Form No. 1 2. (1)(a) Any person requiring a certificate of the Minister for the purpose of claiming exemptions from income tax under the provisions of paragraph (a) of subsection (2) of section 18B of the Income Tax Ordinance may make application to the Minister on the form set out as Form No. 1 in the Schedule. Such application shall be accompanied by—
- Form No. 2 (i) a certificate of completion issued by the appropriate local authority; and
- (ii) a certificate in the form set out as Form No. 2 in the Schedule certifying that the dwelling house in respect of which the application is being made is a newly constructed house.
- Form No. 3 (b) If the Minister is of opinion that the applicant qualifies for exemption under the provisions of the said paragraph, he shall issue a certificate in the form set out as Form No. 3 in the Schedule.
- Form No. 4 (2)(a) Any person requiring a certificate of the Minister for the purpose of claiming exemptions from income tax under the provisions of paragraph (b) of subsection (2) of section 18B of the Income Tax Ordinance may make application to the Minister on the form set out as Form No. 4 in the Schedule.
- Form No. 5 (b) If the Minister is of opinion that the applicant qualifies for exemption under the provisions of the said paragraph, he shall issue a certificate in the form set out as Form No. 5 in the Schedule.
- Form No. 6 (3)(a) Any registered trader requiring a certificate of the Minister for the purpose of claiming exemptions from income tax under the provisions of paragraph (c) of subsection (2) of section 18B of the Income Tax Ordinance may make application to the Minister on the form set out as Form No. 6 in the Schedule.
- Form No. 7 (b) If the Minister is of opinion that the applicant qualifies for exemption under the provisions of the said paragraph, he shall issue a certificate in the form set out as Form No. 7 in the Schedule.
- Form No. 8 (4)(a) Any person requiring a certificate of the Minister for the purpose of claiming exemptions from income tax under the provisions of paragraph (d) or paragraph (e) of subsection (2) of section 18B of the Income Tax Ordinance may make application to the Minister on the form set out as Form No. 8 in the Schedule.

(b) If the Minister is of opinion that the applicant qualifies for exemption under the provisions of the said paragraph, he shall issue a certificate in the form set out as Form No. 9 in the Schedule.

Form No. 9

3. Where any person lets any newly constructed house of the class specified in section 18C of the Income Tax Ordinance, such person shall keep separate accounts in respect of the premiums and rents derived therefrom. At the request of the Board or the Minister such accounts shall be produced for inspection. Separate accounts to be kept by person who lets newly constructed house

4. (1) Where a registered trader is engaged in the exercise of the trade or profession of a builder, such trader shall keep separate accounts, in such form as the Board may prescribe, showing the measure of profits he claims in respect of— Separate accounts to be kept by builder

- (a) his trade or profession as a builder; and
- (b) the sale of newly constructed dwelling houses.

(2) A registered trader shall produce his accounts for inspection by the Board or by the Minister when so requested.

5. For the purposes of paragraph (d) or of paragraph (e) of subsection (2) of section 18B of the Income Tax Ordinance— Tax free interest rates

- (a) the tax free interest rate shall be seven per centum per annum; and
- (b) the tax free service charge shall not exceed one per centum per annum.

6. The Housing (Income Tax Exemption) Regulations, 1962 are hereby repealed. Repeal G.N. 26/1962

SCHEDULE

(Regulation 2 (1) (a))

FORM NO. 1

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

APPLICATION FOR CERTIFICATE FOR PURPOSES OF CLAIMING EXEMPTION UNDER SECTION 18B (2) (a) OF THE INCOME TAX ORDINANCE

To : THE MINISTER OF HOUSING

I,.....of.....do hereby apply for a Certificate for the purpose of claiming exemptions from income tax under the provisions of section 18B (2) (a) of the Income Tax Ordinance in respect of the dwelling house referred to below, and I certify that statements made on this form by me are in all respects true and correct.

The Certificate is required in respect of my income for the year(s).....

.....  
Signature of Applicant

Date.....19.....  
 Dwelling house situate at.....  
 Is the dwelling house owner-occupied?.....  
 Date construction of dwelling house was commenced.....  
 Date construction of dwelling house was completed.....  
 Cost of construction.....  
 Periods of owner-occupancy during relevant year(s).....  
 .....

FORM No. 2

(Regulation 2 (1) (a))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

CERTIFICATE

ISSUED BY THE AUTHORITY UNDER REGULATION 2 (1) (a) OF THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

I,..... Secretary of the National Housing Authority, do hereby certify that the dwelling house erected on Lot No.....of..... the construction of which was begun after the 31st day of December, 1957, and completed on..... is for the purposes of the Housing Act, 1962, a newly-constructed house.

Attached hereto is the completion certificate in respect of the said house issued by the appropriate local health authority in compliance with the enactments respecting Public Health.

..... Secretary, National Housing Authority

FORM No. 3

(Regulation 2 (1) (b))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

CERTIFICATE

ISSUED BY THE MINISTER UNDER REGULATION 3 (1) (b) OF THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

THIS IS TO CERTIFY that in the opinion of the Minister the provisions of section 18B (2) (a) of the Income Tax Ordinance may properly be applied to.....

(name)

of.....in respect of the dwelling (address)

house situate at.....for the purpose of assessing his chargeable income for the year(s).....

Period(s) of occupancy by owner during relevant year(s).....

Dated this.....day of.....

..... for Minister of Housing

FORM No. 4

(Regulation 2 (2) (a))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

APPLICATION FOR CERTIFICATE FOR PURPOSES OF CLAIMING EXEMPTION  
UNDER SECTION 18B (2)(b) OF THE INCOME TAX ORDINANCE

To: THE MINISTER OF HOUSING

I, .....  
of .....  
do hereby apply for a certificate for the purpose of claiming exemption from income tax under the provisions of section 18B (2)(b) of the Income Tax Ordinance in respect of the dwelling houses referred to below, and I certify that the statements made by me on this form are in all respects true and correct.

The certificate is needed in respect of my income for the year(s) .....

.....  
*Signature of Applicant*

Date.....

Dwelling House situate at	CONSTRUCTION DATES		Cost of construc- tion	Periods of letting in relevant years	Tenant	Premium and rents
	Commence- ment	Completion				

FORM No. 5

(Regulation 2 (2) (b))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

CERTIFICATE

ISSUED BY THE MINISTER UNDER REGULATION 2 (2) (b) OF THE HOUSING  
(INCOME TAX EXEMPTION) REGULATIONS, 1969

THIS IS TO CERTIFY that in the opinion of the National Housing Authority the provisions  
of section 18B (2) (b) of the Income Tax Ordinance may properly be applied to.....

..... of  
(name)

.....in respect of the  
(Address)

.....dwelling houses referred to hereunder for the  
purpose of ascertaining his chargeable income for year (s).....

Dated this.....day of.....

.....  
*for and on behalf of the Minister of Housing*

Dwelling House situate at	Periods of letting in relevant years	Tenant	Premium and Rents received



FORM No. 7

(Regulation 2 (3) (b))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

ISSUED BY THE MINISTER UNDER REGULATIONS 2 (3) (b) OF THE HOUSING  
(INCOME TAX EXEMPTION) REGULATIONS, 1969

THIS IS TO CERTIFY that in the opinion of the Minister the provisions of section 18B (2) (c) of the Income Tax Ordinance may properly be applied to.....

(name)

of.....a person registered as a trader  
(address)

in newly-constructed dwelling houses in respect of the.....dwelling houses  
(number)  
specified in the Schedule hereto.

Dated this.....day of.....

.....  
*For and on behalf of the  
Minister of Housing*

SCHEDULE

Dwelling House situate at	Builder Employed	Date of Sale

FORM No. 8

(Regulation 2 (4) (a))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

APPLICATION FOR CERTIFICATE FOR PURPOSE OF CLAIMING EXEMPTION  
UNDER SECTION 18B (2) (d) OR SECTION 18B (2) (e) OF THE INCOME TAX  
ORDINANCE

To: THE MINISTER OF HOUSING

I,.....  
(name)

of.....  
(address)

do hereby apply for a certificate for the purpose of claiming exemption from income tax under the provisions of section 18B (2) (d) of the Income Tax Ordinance, in relation to interest on loans secured by, and service charge payable under, the mortgage(s) specified hereunder, and I certify that the statements made by me on this form are in all respects true and correct.

The certificate is required in respect of my income for the year(s).....

.....  
*Signature of Applicant*

Date.....

Registered Number of Mortgage	Date of Mortgage	Parties to Mortgage	National Housing Authority Guarantee Number	Principal Sum Secured	Rate of Interest

FORM No. 9

(Regulation 2 (4) (b))

THE HOUSING (INCOME TAX EXEMPTION) REGULATIONS, 1969

CERTIFICATE

ISSUED BY THE MINISTER UNDER REGULATION 2 (4) (b) OF THE HOUSING  
(INCOME TAX EXEMPTION) REGULATIONS, 1969

THIS IS TO CERTIFY that in the opinion of the Minister the provisions of section 18B (2) (d)  
or of section 18B (2) (e) of the Income Tax Ordinance may properly be applied to.....

.....  
(name)

of.....  
(address)

in relation to interest on loans secured by, and service charge payable under the.....  
(number)  
mortgages referred to hereunder for the purposes of assessing his chargeable income for  
the year(s).....

Dated this.....day of.....

.....  
*For and on behalf of the  
Minister of Housing*

Registered Number of Mortgage	Date of Mortgage	Parties to Mortgage	National Housing Authority Guarantee Number	Principal Sum Secured	Rate of Interest

Made by the Minister this 11th day of April, 1969.

ISABEL U. TESHEA  
*Minister of Housing*