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3rd Session Second Parliament Trinidad and Tobago  
18 Elizabeth II

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TRINIDAD AND TOBAGO  
**Act No. 32 of 1969**

[L.S.]

AN ACT to amend the law relating to Income Tax and Corporation Tax.

*[Assented to 30th September, 1969]*

BE IT ENACTED by the Queen's Most Excellent Majesty, <sup>Enactment</sup> by and with the advice and consent of the Senate and House of Representatives of Trinidad and Tobago, and by the authority of the same, as follows:

1. This Act may be cited as the Finance (No. 2) Act, 1969. <sup>Short title</sup>

Interpretation  
Ch. 33. No. 1

2. In this Act, a reference to the Ordinance shall be read as a reference to the Income Tax Ordinance and a reference to the Act as a reference to the Finance Act, 1966.

Section 23B  
of Ordinance  
amended

3. Section 23B of the Ordinance is amended as follows:—

(a) by repealing and replacing paragraph (a) of the the definition of “payment” occurring therein follows:—

“(a) interest, discounts, annuities or other annual or periodic sums.”;

(b) by deleting paragraph (f) of the said definition and by renumbering paragraph (g) thereof as paragraph (f).

Section 36  
of Ordinance  
amended

4. Section 36 of the Ordinance is amended by repealing and replacing subsection (1) thereof as follows:—

“Returns  
of Income.

36. (1) Subject to the next following subsection, every person who has income that is charged to tax under this Ordinance for a year of income shall deliver to the Board a return of the full amount of that income for that year of income in the prescribed form and containing the prescribed information, on or before the 30th day of April, in the next year of income, and shall, if absent from Trinidad and Tobago, give the name and address of an agent residing in Trinidad and Tobago, so however, that where, in the case of an individual, the aggregate amount of his income from the sources specified in Section 5 does not exceed one thousand five hundred dollars, he is required to comply with this subsection only if there is in respect of such income, chargeable income.

(1A) The provisions of subsection (1) shall apply to every person who has income which, but for the provisions of any other

Act or Ordinance conferring exemptions from income tax, would be charged to tax under this Ordinance, as if such income was so charged to tax.”

(1B) Notwithstanding anything to the contrary in subsections (1) and (1a), where a company, according to its own computation, has suffered a loss, the foregoing provisions of this section shall apply, and such company shall deliver to the Board the return accompanied by a detailed statement of its receipts and expenditure for the year of income.”

5. Section 47 of the Ordinance is amended by substituting for the words “the next succeeding section” occurring therein the words “section 48”. Section 47 of Ordinance amended

6. The Ordinance is amended by inserting immediately after section 47 thereof the following new section:— New section 47A of Ordinance

“Certain income deemed to be income for purposes of Ordinance.

47A. Where under an arrangement to which section 47 refers provision is made whereby income, gains or profits are to be treated as arising in Trinidad and Tobago, such income, gains or profits shall, for all the purposes of this Ordinance be deemed to be the income, gains or profits of the person entitled thereto.”

7. Paragraph (f) of section 43 of the Act, is amended by deleting the words “received for the use of capital”. Section 43 of Finance Act 1966 amended

8. Section 58 of the Act is amended by inserting in its appropriate order a reference to section 47A of the Ordinance as follows:— Section 58 of Finance Act, 1966 amended

“Section 47A (certain income deemed to be income for the purposes of Ordinance)”.

9. Section 42 of the Ordinance is amended as follows:— Section 42 of Ordinance amended  
(a) in subsection (2) thereof, by deleting the proviso

thereto and by substituting a fullstop for the colon after the word "assessment";

- (b) by renumbering subsections (3) to (6) respectively as subsections (7) to (10);
- (c) by inserting immediately after subsection (2) thereof, the following:—

“(3) An application under subsection (2) may be made out of time if the Board is satisfied that there was a reasonable excuse for not making the application within the time limited and that the application was made thereafter without unreasonable delay.

(4) Where the Board disallows an objection for the reason that it is not satisfied under subsection (3), an appeal shall lie to the Appeal Board from such a decision in accordance with section 43D.

(5) On receipt of a notice of objection duly made, the Board shall reconsider the assessment and may vacate or vary the assessment, or confirm the assessment and disallow the objection.

(6) The Board shall serve on the objector notice of its decision under subsection (5).”;

- (d) in subsection (8) as renumbered, by substituting for the word “six” occurring in line 1 thereof, the word “twelve”.

Section 43C  
of Ordinance  
amended

10. Section 43C of the Ordinance is amended as follows:—

- (a) by inserting the following new subsection immediately after subsection (1) thereof:—

“(1A) Notwithstanding subsection (1), the jurisdiction of the Appeal Board may be exercised with respect to—

- (a) any matter, by the Chairman or Vice-Chairman sitting alone or with one

other member, if the parties consent thereto;

(b) any matter of practice or procedure, by the Chairman or Vice-Chairman or any member of the Appeal Board who is a barrister or solicitor and is assigned for that purpose by the Chairman;

(c) any matter of practice or procedure which is uncontested, by any member of the Appeal Board assigned generally or specifically for that purpose by the Chairman.”;

(b) in subsection (11), by substituting for the words “in connection with appeals” occurring therein the words, “in connection with appeals, including the regulating of any matters relating to the cost of proceedings before the Appeal Board”;

(c) in subsection (13), by substituting for the words “subject to any rules” occurring therein the words “subject to section 43D and to any rules”.

11. Section 43D of the Ordinance is amended by repealing and replacing subsections (2) and (3) thereof as follows: Section 43D  
of Ordinance  
amended

“(2) The appeal shall be instituted by filing with the Registrar of the Appeal Board a notice of appeal and serving a copy thereof on the Board of Inland Revenue or other respondent within twenty-eight days of the notification to, or the service on, the person appealing, of the decision of the said Board or respondent, or within such other time as may be prescribed by rules made under section 43C(11).

(3) Notwithstanding subsection (2), an appeal may be instituted out of time if the Appeal Board is satisfied that there was a reasonable cause for not appealing within the time limited and that the appeal was filed thereafter without unreasonable delay.”.

Section 43E  
of Ordinance  
amended

12. Section 43E of the Ordinance is amended as follows:—
- (a) in subsection (2) thereof, by inserting the words “or wrong” after the words “is excessive” occurring therein;
- (b) by repealing and replacing subsections (3) and (4) as follows:—
- “(3) The Appeal Board may dispose of an appeal by—
- (a) dismissing it;
- (b) allowing it;
- (c) allowing it and—
- (i) vacating the assessment;
- (ii) varying the assessment;
- (iii) referring the assessment back to the Board of Inland Revenue for reconsideration and reassessment.”;
- (c) by renumbering subsections (5) to (8) as subsections (4) to (7) respectively.

Section 43F  
of Ordinance  
repealed  
Enactments  
amended

13. Section 43F of the Ordinance is repealed.

14. The several provisions of the Enactments set out in the first column of the Schedule hereto are amended to the extent set out in the second column thereof respectively.

#### SCHEDULE

<i>Income Tax Ordinance, Ch. 33. No. 1</i>	<i>First Column Enactments</i>	<i>Second Column Extent of Amendment</i>
	Section 15 (6) (b)	Substitute the word “residence” for the word “ownership”.
	Section 43 (5)	Substitute the words “A Registrar of the Appeal Board” for the words “A Registrar to the Appeal Board”.
	Section 43A (4)	Substitute the words “not less than three years” for the words “not exceeding three years”.
	Section 43B	(a) In subsections (2) and (4), substitute the words “conditions of service” for the words “terms of service”.

## SCHEDULE—Continued

*First Column*  
*Enactments*

*Second Column*  
*Extent of Amendment*

	(b) After subsection (2), insert the following subsection:— “(2A) Such other conditions of service shall be applicable to the Vice-Chairman and ordinary members of the Appeal Board as may be prescribed by Order of the Governor-General.”.	
Section 43c (1)	Delete the comma after the word “or” in line 3.	
Section 43D (1)	(a) Substitute the word “thereon” for the word “therein” in line 4. (b) Insert the word “succeeding” before the word “provisions”.	
Section 43D (6)	Insert the words “or other respondent” after the words “Board of Inland Revenue”.	
Section 43c (1)	Substitute the words “within twenty-one days after the delivery of the decision or within” for the words “within twenty-one days or”.	
Section 63 (1)	Substitute the words “the Board” for the word “he” in line 2.	
Section 40 (5)	Repeal.	Estate and Succession Duties Ordinance, Ch. 33. No. 5
Section 17 (1)	Delete all the words occurring after the words “to such decision” in line 6 and substitute therefor the following words:— “shall appeal against such decision to the Appeal Board in accordance with section 43D of the Income Tax Ordinance”.	Lands and Buildings Taxes Ordinance, Ch. 33. No. 7
Section 17 (2)	Substitute the words “twenty-one days” for the words “fourteen days”.	
Section 17 (5)	Substitute the words “Registrar of the Appeal Board” for the words “Clerk of the Appeal Board”.	
Fourth Schedule Forms A to C	(a) Substitute the words “Appeal Board” for the words “Magistrate” wherever the latter word occurs. (b) Substitute the words “To the Registrar of the Appeal Board and to the Registrar of the Supreme Court” for the words “To the Clerk of the Peace”.	

## SCHEDULE—Continued

	<i>First Column</i>	<i>Second Column</i>
	<i>Enactments</i>	<i>Extent of Amendment</i>
Port-of-Spain Corporation Ordinance, Ch. 39. No. 1	Section 2	Insert in the appropriate alphabetical order the following definition:— ““Appeal Board” means the Appeal Board constituted under section 43 of the Income Tax Ordinance.”.
Port-of-Spain Corporation Ordinance, Ch. 39. No. 1	Section 104	(a) In subsection (1), delete all the words occurring after the words “such decision” in line 5 down to and including the words “notice of appeal” in line 9, and substitute therefor the following words:— “shall appeal against such decision to the Appeal Board in accordance with section 43D of the Income Tax Ordinance.”.
	Section 105	(b) In subsection (3), substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs. (c) Delete subsections (2) and (4) and renumber subsection (3) as subsection (2).
Port-of-Spain Corporation Ordinance, Ch. 39. No. 1	Section 107	Substitute the words “Registrar of the Appeal Board” for the words “Clerk of the Peace”.
	Fifth Schedule Forms D to F	(a) Substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	Fifth Schedule Forms D to F	(b) Substitute the words “To the Registrar of the Appeal Board and to the Registrar of the Supreme Court” for the words “To A.B. Esq., Clerk of the Peace” wherever the latter words occur.
San Fernando Corporation Ordinance, Ch. 39. No. 7	Section 2	Insert in the appropriate alphabetical order the following definition:— ““Appeal Board” means the Appeal Board constituted under section 43 of the Income Tax Ordinance.”.
	Section 104	(a) In subsection (1), delete all the words occurring after the words “such decision” in line 5 down to and including the words “notice of appeal” in line 9, and substitute therefor the following words:— “shall appeal against such decision to

## SCHEDULE—Continued

<i>First Column</i> <i>Enactments</i>	<i>Second Column</i> <i>Extent of Amendment</i>
	the Appeal Board in accordance with section 43D of the Income Tax Ordinance.”.
	(b) In subsection (3), substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	(c) Delete subsections (2) and (4) and renumber subsection (3) as subsection (2).
Section 105	(a) Substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	(b) In subsection (1), substitute the words “twenty-one days” for the words “fourteen days”.
Section 107	Substitute the words “Registrar of the Appeal Board”, for the words “Clerk of the Peace”.
Fourth Schedule Forms K to M	(a) Substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	(b) Substitute the words “To the Registrar of the Appeal Board and to the Registrar of the Supreme Court” for the words “To A.B., Clerk of the Peace” wherever the latter words occur.
Section 2	Insert in the appropriate alphabetical order the following definition:— “Appeal Board” means the Appeal Board constituted under section 43 of the Income Tax Ordinance.”.
	Arima Corporation Ordinance, Ch. 39. No. 11
Section 107	(a) In subsection (1), delete all the words occurring after the words “such decision” in line 4 to the end of the subsection and substitute therefor the following words:— “shall appeal against such decision to the Appeal Board in accordance with section 43D of the Income Tax Ordinance.”.
	(b) In subsection (3), substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	(c) Delete subsections (2) and (4) and renumber subsection (3) as subsection (2).
Section 107A	(a) Substitute the words “Appeal Board” for the word “Magistrate” wherever the latter word occurs.
	Arima Corporation Ordinance, Ch. 39. No. 11

## SCHEDULE—Continued

<i>First Column</i>	<i>Second Column</i>
<i>Exactments</i>	<i>Extent of Amendment</i>
	(b) In subsection (1), substitute the words "twenty-one days" for the words "fourteen days".
Section 107c	Substitute the words "Registrar of the Appeal Board" for the words "Clerk of the Peace".
Fourth Schedule Forms J and K	(a) Substitute the words "Appeal Board" for the word "Magistrate" wherever the latter word occurs.  (b) Substitute the words "To the Registrar of the Appeal Board and to the Registrar of the Supreme Court" for the words "To A.B., Clerk of the Peace" wherever the latter words occur.
Water and Sewerage Act, 1965. No. 16 of 1965	Section 2  Renumber the definition "Authority" as paragraph "(i)A" and insert as paragraph "(i)" the following definition:— " "Appeal Board" means the Appeal Board constituted under section 43 of the Income Tax Ordinance."
	Substitute the words "the Appeal Board" for the words "a court of summary jurisdiction" wherever the latter words occur.
Fourth Schedule Part VIII para- graphs 16 (4) and (5)	Substitute the words "the Appeal Board" for the words "a court of summary jurisdiction".
Fifth Schedule Part III para- graphs 6 (4) and (5)	Substitute the words "section 67" for the words "section 68" appearing in the heading thereto.
Finance Act, 1966. No. 29 of 1966	Schedule VIII
The Appeal Board Rules, 1967	Delete rule 31 thereof.

Passed in the House of Representatives this 8th day of August, 1969.

G. R. LATOUR  
*Clerk of the House*

Passed in the Senate this 26th day of August, 1969.

J. E. CARTER  
*Clerk of the Senate*