

No. 24.] *Income Tax Ordinance, 1910, Amendment Ordinance, 1915.* [1915.

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I assent.
G. B. HADDON-SMITH,
Governor.
29th November, 1915.

SAINT LUCIA. No. 24 of 1915.
1st January, 1916.
AN ORDINANCE to amend the Income Tax Ordinance, 1910.

[9th December, 1915.]

BE it enacted by the Governor, with the advice and consent of the Legislative Council of Saint Lucia, as follows :—

No. 24.] *Income Tax Ordinance, 1910, Amendment Ordinance, 1915.* [1915.]

Short title.

1. This Ordinance may be cited as the Income Tax Ordinance, 1910, Amendment Ordinance, 1915, and shall be read and construed as one with the Income Tax Ordinance, 1910, No. 9 of 1910, hereinafter called the principal Ordinance.

Amendment of section 3 (1) of No. 9 of 1910.

2. (1) Subsection one of section three of the principal Ordinance is hereby amended by substituting the word "fifty" for the word "thirty" in line six thereof.

Section 3 (2) of No. 9 of 1910 repealed and new subsection substituted.

(2) Subsection two of section three of the principal Ordinance is hereby repealed, and the following subsection substituted in lieu thereof:—

"(2) Every person receiving income or to whom income shall accrue shall, in respect of such income, pay an annual Income Tax at the following rates:—

(a) Where the income amounts to fifty pounds and does not exceed one hundred pounds, at the rate of one penny on every pound of such income:

(b) Where the income exceeds one hundred pounds and does not exceed two hundred pounds, at the rate of two pence on every pound of such income:

(c) Where the income exceeds two hundred pounds and does not exceed three hundred pounds, at the rate of three pence on every pound of such income:

(d) Where the income exceeds three hundred pounds and does not exceed four hundred pounds, at the rate of four pence on every pound of such income:

(e) Where the income exceeds four hundred pounds and does not exceed five hundred pounds, at the rate of five pence on every pound of such income:

(f) Where the income exceeds five hundred pounds, at the rate of six pence on every pound of such income."

Amendment of section 5 (2) of No. 9 of 1910.

3. Subsection two of section five of the principal Ordinance is hereby amended by substituting the word "fifty" for the word "thirty" in line two thereof.

Amendment of section 13 (1) of No. 9 of 1910.

4. Subsection one of section thirteen of the principal Ordinance is hereby amended by substituting the word "fifty" for the word "thirty" in line eight thereof.

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5. Subsection five of section thirteen of the principal Ordinance is hereby amended by substituting the word "fifty" for the word "thirty" in line six thereof. Amendment of section 13 (5) of No. 9 of 1910.

6. Subsection one of section fourteen of the principal Ordinance is hereby amended by substituting the word "fifty" for the word "thirty" in the last line thereof. Amendment of section 14 (1) of No. 9 of 1910.

7. This Ordinance shall come into force on the first day of January, 1916. Commencement of Ordinance.

Passed the Legislative Council this 16th day of November, 1915.

B. P. E. BULSTRODE,
Clerk of Councils.

1915-1266.