

1971 No. 2117

## INCOME TAX

**The Double Taxation Relief (Taxes on Income)  
(Trinidad and Tobago) Order 1971***Laid before the House of Commons in draft**Made - - - - 22nd December 1971*

At the Court at Buckingham Palace, the 22nd day of December 1971

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of section 497(8) of the Income and Corporation Taxes Act 1970(a), and an Address has been presented to Her Majesty by that House praying that an Order may be made in the terms of this Order :

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her by section 497 of the said Income and Corporation Taxes Act 1970, and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows :—

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Trinidad and Tobago) Order 1971.

2. It is hereby declared—

(a) that the arrangements specified in the Supplementary Protocol set out in the Schedule to this Order, which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Trinidad and Tobago) Order 1967(b) as amended by the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Trinidad and Tobago) Order 1970(c), have been made with the Government of Trinidad and Tobago with a view to affording relief from double taxation in relation to income tax, or corporation tax and taxes of a similar character imposed by the laws of Trinidad and Tobago ; and

(b) that it is expedient that these arrangements should have effect.

*W. G. Agnew.*

## SCHEDULE

**SUPPLEMENTARY PROTOCOL BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF TRINIDAD AND TOBAGO, AMENDING THE AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT PORT OF SPAIN ON 29 DECEMBER 1966, AS MODIFIED BY THE PROTOCOL SIGNED AT PORT OF SPAIN ON 10 DECEMBER 1969.**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Trinidad and Tobago ;

Desiring to conclude a Supplementary Protocol to amend the Agreement between the Contracting Governments for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Port of Spain on 29 December 1966, as modified by the Protocol signed at Port of Spain on 10 December 1969 (hereinafter referred to as " the Agreement " ) ;

Have agreed as follows :

## ARTICLE 1

Paragraph (1) of Article 10 of the Agreement shall be deleted and replaced by the following :

" (1) The tax imposed in one of the territories on royalties which arise there and which are derived and beneficially owned by a resident of the other territory shall not exceed 10 per cent of the gross amount of the royalties."

## ARTICLE 2

This Supplementary Protocol, which shall form an integral part of the Agreement, shall come into force when the last of all such things shall have been done in the United Kingdom and Trinidad and Tobago as are necessary to give the Supplementary Protocol the force of law in the United Kingdom and Trinidad and Tobago respectively and shall thereupon have effect in relation to royalties payable on or after :

(a) 1 January 1972 ; or

(b) the date on which it so comes into force ;

whichever date is the later.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Supplementary Protocol.

Done in duplicate at Port of Spain this Fifteenth day of November, One Thousand Nine Hundred and Seventy One.

For the Government of the United Kingdom of Great Britain and Northern Ireland :

**BERNARD A. PENNOCK.**

For the Government of Trinidad and Tobago :

**GEO. M. CHAMBERS.**

**EXPLANATORY NOTE**

*(This Note is not part of the Order.)*

The Double Taxation Agreement with Trinidad and Tobago signed on the 29th December 1966 was amended by a Protocol signed on the 10th December 1969. The Supplementary Protocol scheduled to this Order makes a further alteration to the Agreement by providing that in general the rate of tax in the source country on royalties flowing to the other country shall not exceed 10 per cent.

The Supplementary Protocol is to apply to royalties payable on or after 1st January 1972 or the date on which it comes into force, whichever date is the later.