

Income Tax

Cap. 73.

**INCOME TAX (TECHNICAL ASSISTANCE OFFICERS
AND EMPLOYEES) (DESIGNATION)
REGULATIONS, 1971**1971/177.
1976/126.
1980/124.
1983/165.

Authority: These regulations were made on 25th October, 1971 by the Minister under section 84 of the *Income Tax Act*.

Commencement: 4th November, 1971.

1. These Regulations may be cited as the *Income Tax (Technical Assistance Officers and Employees) (Designation) Regulations, 1971*.

2. The technical assistance officers and employees specified in the Schedule are designated as being persons to whom paragraph (b) of section 9(1) of the Act applies to the extent so specified in relation to them.

SCHEDULE*(Regulation 2)*

1. Consultants who the Commissioner is satisfied have been or are engaged by the Barbados Development Bank, established by the *Barbados Development Bank Act*, under any agreement for technical assistance between that Bank and the Inter-American Development Bank, referred to in the *Inter-American Development Bank Act*, to the extent of the salaries, emoluments and other benefits paid or granted to them by the Barbados Development Bank. Cap. 323.
Cap. 323B.

2. A consultant, not being a citizen of Barbados or a person resident in Barbados, who the Commissioner is satisfied has been or is engaged by the Government under an agreement, relating to the expansion and improvement of the Bridgetown Deep Water Harbour and for the time being in force, between such consultant and the Government, sub-consultants who the Commissioner is satisfied have been or are engaged by such consultant for the purposes of such agreement and the employees of such consultant and sub-consultants, to the extent of the salaries, emoluments and other benefits paid or granted to them in respect of their services under such agreement, engagement or employment. 1976/126.

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1980/124.

3. Consultants, not being citizens of Barbados or persons resident in Barbados who the Commissioner is satisfied have been or are engaged by the Government under an agreement for the completion of the Harrison's Cave Development between the consultants and the Government, sub-consultants who the Commissioner is satisfied have been or are engaged by the consultants for the purposes of the agreement and the employees of the consultants and sub-consultants, to the extent of the salaries, emoluments and other benefits paid or granted to them in respect of their services under the agreement, engagement or employment.