

DIVISION Q

Calculation of Taxable Income: General

Deductions **39.** (1) Subject to subsection (2), in calculating the taxable income ^{for non-} of a non-resident person for an income year, no deduction may be made
residents.

1985-6. under section 38B.
1990-2.

1992-28. (2) In calculating the taxable income for an income year of a nonresident individual who is a Commonwealth citizen throughout that

1992-28. income year, deductions shall be allowed under section 38B, but the amounts deductible under that section shall be reduced so that the amount of tax payable is not less than the amount which bears the same proportion to the amount which would be payable by that individual if the tax were chargeable on his total income from all sources, both within and outside Barbados, as the amount of his assessable income under this Act bears to the amount of his total income from all sources.