



ANGUILLA

A BILL FOR
PROPERTY TAX (AMENDMENT) ACT, 2016

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I Assent

Christina Scott
Governor

Date

ANGUILLA

No. /2016

A BILL FOR

PROPERTY TAX (AMENDMENT) ACT, 2016

[Gazette Dated: , 2016] [Commencement: Assent under section 57 of the Constitution]

AN ACT to amend the Property Tax Act, No. 10/2015

ENACTED by the Legislature of Anguilla

Interpretation

1. In this Act the “Principal Act” means the Property Tax Act, No. 10/2015

Amendment of section 1

2. Section 1 of the Principal Act is amended by inserting the following definition in the appropriate alphabetical order—

““senior citizen” means any person who has attained the age of 65 years.”.

Amendment of section 32

3. The Principal Act is amended in section 32 (1) by deleting paragraph (a) and substituting it with the following—

“(a) the valuation roll prepared for the relevant financial year has been certified by the Senior Valuation Officer;”.

Insertion of 57A

4. The Principal Act is amended by inserting the following new section directly after section 57.

“Remission of tax for senior citizens and persons in undue hardship

57A. The Minister in Council may make regulations which provide for the remission of tax payable by a taxpayer under section 57, where he is satisfied that the taxpayer is a

senior citizen or where the imposition of the tax payable would cause undue hardship to the taxpayer.”.

Citation

5. This Act may be cited as the Property Tax (Amendment) Act, 2016.

Leroy C. Rogers
Speaker

Passed by the House of Assembly this day of , 2016

Lenox J. Proctor
Clerk of the House of Assembly

OBJECTS AND REASONS

[The Objects and Reasons do not form part of this Bill]

The Property Tax (Amendment) Bill, 2016 seeks to amend the Property Tax Act, 10/2015 to allow the Minister to make regulations providing for the remission of tax payable by pensioners and taxpayers experiencing financial hardship.

The Bill consists of 4 clauses.

Clause 1 is the Interpretation section of the Bill.

Clause 2 provides for the insertion of a new definition in the Principal Act.

Clause 3 corrects an oversight in the previous version of the Act.

Clause 4 provides for the Minister to make regulations providing for the remission of tax payable by pensioners and taxpayers experiencing financial hardship.

Clause 5 provides for the Citation.