Revised Regulations of Anguilla: P106-2

PROPERTY TAX ACT (R.S.A. c. P106)

PROPERTY TAX (CLASSES OF IMPROVEMENTS) REGULATIONS

Note: These Regulations are enabled under section 14(1) of the Property Tax Act, R.S.A. c. P106.

Interpretation

1. In these Regulations—

"commercial" means a property that is used for commercial purposes with the exception of hotels and short term rentals;

"hotel" means a property that is a hotel, inn or guest house offering accommodation on a nightly basis and restaurant facilities open to the public;

"residential" means property that is used as private living space and includes a family home, long-term rental house, an apartment or a condominium, but not a hotel or a building used for short term rental purposes;

"short term rental" means a property that is a villa, house, condominium or apartment—

(a) offering furnished accommodation, on a temporary basis, for short term visitors on vacation or on business; and

(b) which does not offer restaurant facilities to the public.

Classes of improvements

2. There are 4 distinct classes of improvements for the purposes of the Property Tax Act as follows—

(a) residential;

(b) hotel;

(c) short term rental; and

(d) commercial.

Citation

3. These Regulations may be cited as the Property Tax (Classes of Improvements) Regulations, Revised Regulations of Anguilla, P106-2.

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