Revised Regulations of Anguilla: P106-3

PROPERTY TAX ACT (R.S.A. c. 106)

PROPERTY TAX (INCENTIVES FOR EARLY PAYMENT) REGULATIONS

Note: These Regulations are enabled under section 65 of the Property Tax Act, R.S.A. c. 106.

Incentive for early payment of Property Tax and opening tax arrears

1. (1) Where the tax levied in respect of each financial year is paid in full in a single payment on or before the due date of the first installment, the total tax levied for the financial year will be reduced by 5%.

(2) The reduction of 5% referred to in subsection (1) is applicable to the account of any taxpayer regardless of whether said account is in arrears.

(3) To avoid doubt, the reduction of 5% does not apply to the amount of tax in arrears.
(R.A. 81/2021, s. 2)

Citation

2. These Regulations may be cited as the Property Tax (Incentives for Early Payment) Regulations, Revised Regulations of Anguilla, P106-3.

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