

CHAPTER 78

LAND DEVELOPMENT DUTY

1962-34

This Act came into operation on 30th August, 1962.

Amended by:

1963-5

1967/168

1984-24

1965-42

1979-14

1988-12

1969-20

1981-18

Law Revision Orders

The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:

1985

1989

Notes:

Act 1981-18 and Act 1988-12 have not been proclaimed.

Guide to symbols in historical notes:

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument

CHAPTER 78

LAND DEVELOPMENT DUTY 1962-34

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**BARBADOS**

LAND DEVELOPMENT DUTY

1962-34

An Act to make provision for the imposition of duties on sales of land in areas where the Government undertakes or proposes to undertake substantial expenditure from public funds, to impose betterment charges on development of lands in such areas and to provide for matters connected therewith or incidental thereto.

[Commencement: 30th August, 1962]

Short title

1. This Act be cited as the *Land Development Duty Act*.

PART I

PRELIMINARY

Interpretation

2. For the purposes of this Act, the expression “Assessment Tribunal” means an Assessment Tribunal constituted under section 49 of the *Local Government Act*, Cap. 107;

“Commissioner” means Commissioner of Land Tax;

[1984-24]

“development date” means, in relation to each order made under section 3, such day as may be stated in the order to be the development date;

“encumbrance” means a mortgage in fee or for a less estate and a lien and a charge of a portion, annuity or any capital or annual sum;

“fee simple” means the estate in fee simple in possession:

Provided that, for the purpose of determining the value of any land or for determining the value of any consideration for the transfer of land, the expression “fee simple” shall be deemed to mean the estate in fee simple in possession in the land free from any lesser estates or interests therein or any encumbrances thereon or any rights or immunities conferred on a tenant under the *Security of Tenure of Small Holdings Act, Cap. 237* and free also from any restrictive covenants and conditions other than restrictive covenants and conditions created by law;

“improved value” means, in relation to land, the capital sum which the fee simple of the land might be expected to realise if offered for sale at the time on such reasonable terms and conditions as a *bona fide* seller would require;

“Income Tax Appeal Board” means the Income Tax Appeal Board established by the *Income Tax Act, Cap. 73*;

“land” includes all tenements and hereditaments and also all messuages, houses, buildings or other construction, whether the property of any corporation or of any private individual, and all trees growing or standing thereon:

Provided that, for the purpose of determining the value of any land or for determining the value of the consideration for the transfer of any land, there shall not be included in such value

- (a) the value of growing crops; or
- (b) the value of trees, other than fruit trees, that have been planted for any purpose; or

(c) the value of trees that have been preserved as shelter or for ornamental purposes;

“return” includes all returns, notices, declarations, statements and information prescribed or required in accordance with this Act to be furnished;

“special development area” means an area declared by order under section 3 to be a special development area;

“specified base date” means, in relation to each order made under section 3, such day as may be stated in the order to be the specified base date;

“transfer” includes conveyance;

“transferor” includes all joint owners who join in a transfer but does not include any persons who join in the execution of the instrument by which the transfer is effected, or agreed to be effected, for the purpose only of conveying any estate vested in them as trustees or encumbrancers or of acknowledging the receipt of the consideration money or of giving consent;

“valuation period” means the period elapsing between the specified base date and the development date.

Power of Minister to declare special development area

3.(1) Subject to subsection (2), whenever the Government undertakes, or proposes to undertake, in any area expenditure from public funds which, in the opinion of the Minister responsible for Finance, is substantial, it shall be lawful for the Minister by order

- (a) to declare any such area to be a special development area under this Act and this Act shall apply in relation to land in that area; and
- (b) to specify the specified base date which shall not be more than one year before the publication in the *Official Gazette* of the order; and
- (c) to specify the development date which shall not be more than 10 years after the specified base date.

(2) No order made under this section shall come into force unless it is approved by resolution of both Houses.

Administration

4.(1) The administration of this Act is vested in the Commissioner and the provisions of section 51 of the *Income Tax Act*, Cap. 73 (which relate to secrecy) shall apply to the administration of this Act as if this Act formed part of the *Income Tax Act*, Cap. 73.

(2) For the purposes of this Act the Commissioner of Inland Revenue shall permit the Commissioner of Land Tax to make use of any document, information, return or assessment list and any copy of such a list obtained by the Commissioner of Inland Revenue in discharging his responsibility for the administration of the *Income Tax Act*.

[1984-24]

(3) For the purposes of the *Income Tax Act* the Commissioner of Land Tax shall permit the Commissioner of Inland Revenue to make use of any document, return or assessment list and any copy of such list obtained by the Commissioner of Land Tax in discharging his responsibility for the administration of this Act.

PART II

DEVELOPMENT DUTY

Imposition of development duty

5.(1) Subject to this Part, there shall be charged, levied and paid on the capital gain arising on any occasion specified in subsection (2) a duty, called development duty, at the rate specified in accordance with subsection (3).

(2) Subsection (1) shall apply on the occasion of every transfer on sale of the fee simple of any land in a special development area at any time during a valuation period:

Provided that for the purposes of this subsection the valuation period shall not, in any case where the specified base date is a date prior to the coming into force of an order made under section 3, include the period between the specified base date and the date of coming into force of the said order.

(3) Subject to subsection (4), the Minister may, from time to time, having regard to the amount of government expenditure undertaken or proposed in any special development area, by order, determine the percentage, not exceeding 50 percent, chargeable under this Act as development duty.

(4) No order made under this section shall come into force unless it is approved by resolution of both Houses.

Ascertainment of capital gains

6.(1) For the purpose of this Part, the capital gain made by any person on sale of the fee simple of land in a special development area shall be deemed to be the amount (if any) by which the value of the consideration for the transfer of the land exceeds the sum of

- (a) the improved value of the land at the specified base date; and
- (b) any expenditure of a capital nature on the land by the transferor or his predecessors in title subsequent to the specified base date; and
- (c) an amount equivalent to 10 percent of the expenditure referred to in paragraph (b); and
[1984-24]
- (d) an amount equivalent to 5 percent per annum of the value of the land at the specified base rate; and
[1984-24]
- (e) the amount expended in relation to the transfer of the land by way of
 - (i) stamp duty under the *Stamp Duty Act*, Cap. 91,
 - (ii) fees to an attorney-at-law for professional services rendered,

(iii) property transfer tax under the *Property Transfer Tax Act*, Cap. 84A.

(2) Where, in relation to any transaction, the person selling the land had himself purchased the fee simple of the land subsequent to the specified base date, the specified base date, in relation to that transaction, shall be deemed to be the date of such purchase and the improved value of the land at that date shall be deemed to be the value of the consideration for the transfer of such land to such person.

Deduction of development duty on payment of income tax

7. Where a person who has paid development duty on sale of land in a special development area is liable under the *Income Tax Act*, Cap. 73 to pay income tax in respect of profit or gain made on the sale of such land, the amount paid by such person as development duty shall, for the purpose of section 10 of the *Income Tax Act*, Cap. 73, be regarded as expended for the purpose of the production of assessable income during the year in which the development duty was paid.

Collection and recovery of duty

8.(1) On any transfer on sale of the fee simple of any land in a special development area, development duty shall be assessed by the Commissioner and paid by the transferor to the Commissioner.

(2) It shall be the duty of the transferor, on the occasion of any transfer on sale of the fee simple of any land in a special development area, to present to the Commissioner, within 3 months of such transfer and in accordance with regulations made under section 34, the instrument by means of which the transfer is effected or agreed to be effected, or reasonable particulars thereof, for the purpose of assessment of duty thereon.

(3) Any such instrument shall not, for the purposes of the *Stamp Duty Act*, Cap. 91, notwithstanding anything in that Act, be deemed to be duly stamped unless it is stamped by the Commissioner either

- (a) with a stamp denoting that the development duty has been assessed by the Commissioner and paid in accordance with the assessment; or
- (b) with a stamp denoting that all particulars have been delivered to the Commissioner which, in the opinion of the Commissioner, are necessary for the purpose of enabling him to assess the duty and that security has been given for the payment of duty in any case where the Commissioner has required security; or
- (c) with a stamp denoting that upon the occasion in question no duty is payable,

but where a document is so stamped, it shall, notwithstanding any objection relating to the development duty, be deemed to be duly stamped so far as respects that duty.

(4) Any duty assessed by the Commissioner under this section shall be a debt due to the Crown from the transferor of the land and may be sued for and recovered in the High Court or in a magistrate's court by the Commissioner with costs of suit from the person charged therewith as a debt due to the Crown.

[1967/168]

(5) Where joint owners join in transferring any land, the Commissioner may proceed against all or any of them.

(6) In any case where development duty has been paid under this section but the transaction in respect of which the duty was paid was subsequently not carried into execution, the duty shall be returned to the transferor on his making application to the Commissioner within 2 years after the payment of the duty in accordance with regulations.

(7) Where any agreement for a transfer is stamped in accordance with this section, it shall not be necessary for the purposes of this Act to stamp any conveyance or assignment made subsequently to and in conformity with the

agreement but the Commissioner shall, if application is made to him for the purpose, denote on the conveyance or assignment the amount of duty paid.

(8) Where the transferor fails, without reasonable excuse, to comply with this section, he shall be liable, on summary conviction before a magistrate, to a fine of \$2 500 and treble the amount of development duty with which he ought to be charged under this Act or to imprisonment for a term of 12 months.

(9) Where a company is guilty of a contravention of this section, every director, manager, agent and officer of the company in Barbados who is knowingly a party to the contravention shall be liable to the penalties specified in subsection (8).

[1965-42]

Commissioner's certificate

8A.(1) The Registrar shall not register or record a conveyance respecting the transfer of land unless there is presented to him with the conveyance

(a) a certificate, in this Act referred to as a "certificate of location", signed and stamped by the Commissioner of Land Tax, to the effect that the land transferred is not situated in a special development area and that no development duty is payable in respect thereof; or

[1984-24]

(b) a certificate signed by the Commissioner of Land Tax to the effect that the land transferred is situated in a special development area and the duty has been paid.

(2) *In this section**

**[The amendment in italics were made by Act 1988-12 which has not been proclaimed.]*

"Registrar" means the Registrar of the Supreme Court or the Registrar of Titles as the case requires.

[1988-12]

[1988-12]

PART III
BETTERMENT CHARGES

9. *[Repealed by 1979-14.]*

[1979-14]

10. *[Repealed by 1979-14.]*

[1979-14]

11. *[Repealed by 1979-14.]*

[1979-14]

12. *[Repealed by 1979-14.]*

[1979-14]

13. *[Repealed by 1979-14.]*

[1979-14]

14. *[Repealed by 1979-14.]*

[1979-14]

15. *[Repealed by 1979-14.]*

[1979-14]

16. *[Repealed by 1979-14.]*

[1979-14]

PART IV
APPEALS

Appeals

17.(1) Except as otherwise expressly provided in this Act, any person aggrieved by a decision of the Commissioner may appeal to the Income Tax Appeal Board against

- (a) the amount of any assessment of development duty under this Act; or
- (b) a refusal of the Commissioner to make any allowances or to make any allowance claimed where the Commissioner has power to make such an allowance under this Act; or
[1979-14]
- (c) any apportionment of development duty or any assessment or apportionment of any values or any consideration on any transfer made by the Commissioner under this Act; or
[1979-14]
- (d) the determination of any other matter which the Commissioner is to determine or may determine under this Act:

Provided that an appeal shall not lie under this section in respect of any matter in connection with a valuation which can, or may, be the subject of an objection or an appeal or further appeal under section 23.

(2) Appeals to the Income Tax Appeal Board shall be by notice of appeal in writing addressed to the secretary of the Board and stating the precise grounds of objection to the decision of the Commissioner and shall be made within 15 days after receiving notice of the decision appealed against:

Provided that the Income Tax Appeal Board may on reasonable cause being shown to its satisfaction extend the time in which such appeal shall be made.

- (3) The secretary to the Board shall within 7 days of the receipt of the notice of appeal by writing inform the Commissioner of the receipt thereof, and shall give to the Commissioner and the person aggrieved 7 clear days notice in writing of the date fixed for the hearing of the appeal and of the time and place at which such appeal shall be heard and the Income Tax Appeal Board shall then meet from time to time with or without adjournment until the appeal has been determined.
- (4) All appeals shall be heard *in camera*.
- (5) The onus of proving that any assessment appealed against is excessive shall be on the person aggrieved.
- (6) Upon the hearing of an appeal, the Income Tax Appeal Board, after hearing the person aggrieved and the Commissioner and any evidence which may be adduced by the person aggrieved and the Commissioner, or by either of them, may affirm, reverse or vary the decision appealed against in such manner as it thinks just and may make such order as to the cost of the appeal not exceeding in any case \$100, as it thinks just.
- (7) Evidence shall be given on oath.
[1963-5]
- (8) The provisions of sections 58 and 59 of the *Income Tax Act*, Cap. 73 in relation to the Income Tax Appeal Board shall apply, in so far as they are applicable, to the Income Tax Appeal Board in relation to its powers and duties under this Act.
- (9) Except as is otherwise provided in this Act or in regulations or rules, the Income Tax Appeal Board may in any appeal give such directions and regulate its procedure in such manner as it may think just.

Power of Income Tax Appeal Board

18.(1) The Income Tax Appeal Board may, by not less than 14 days notice in writing, require any person to attend before it and to give evidence with respect to any transaction or thing which affects or is connected with any question to be

determined by the Board and to produce all books and other documents in his custody or under his control relating to such transaction or thing.

(2) Any person who without lawful excuse refuses or neglects to attend to give evidence in pursuance of such notice or to produce such books or other documents, or who refuses to answer any lawful question touching the matters under consideration, or who knowingly or wilfully gives any false evidence before the Board, shall be guilty of an offence against this Act.

Appeal to Judge in Chambers

19.(1) If either the Commissioner or the person aggrieved is dissatisfied with the decision of the Income Tax Appeal Board upon the determination of any appeal before it, he may, within 30 days after the decision, appeal against such decision by summons to a Judge in chambers.

(2) Written notice of such appeal shall be given to the secretary to the Income Tax Appeal Board within the period specified in subsection (1) and the party appealing shall within such time pay the Board the sum of \$5 to cover the cost of preparing a statement of the case setting forth the facts and the determination of the Income Tax Appeal Board.

Development duty payable pending further appeal

20. Notwithstanding that any notice of appeal to a Judge in chambers against any decision of the Income Tax Appeal Board has been given and notwithstanding any other provisions of this Act, development duty shall be paid in accordance with the decision of the Income Tax Appeal Board until the Judge in chambers before whom the appeal is made or, in the event of an appeal being made to the Court of Appeal under section 21, the Court of Appeal otherwise orders.

[1979-14]

Provisions relating to appeals to Judge in chambers

21. On appeal to the Judge in chambers the following provisions shall have effect

- (a) 14 clear days notice shall, unless rules made hereunder otherwise provide, be given to the person aggrieved and to the Commissioner of the date fixed for the hearing of the appeal;
- (b) the onus of proving that the assessment complained of is excessive shall be on the person aggrieved;
- (c) any revision of the amount of development duty as a result of the decision of the Judge in chambers shall be dealt with by way of increase or, as the case may be, reduction in the assessment and, subject to any further appeal, the Commissioner shall make such collection, repayment or discharge as may be necessary;
[1979-14]
- (d) all appeals shall be heard *in camera*, unless the Judge, on the application of the person aggrieved, otherwise directs;
- (e) the costs of the appeal shall be in the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge;
- (f) the decision of the Judge hearing the appeal shall be final on any question of fact, but an appeal shall lie on any question of law to the Court of Appeal;
- (g) any revision of the amount of development duty as a result of an appeal to the Court of Appeal shall be dealt with by way of increase or, as the case may be, reduction in the assessment and thereupon the Commissioner shall make such collection, repayment or discharge as may be necessary;
[1979-14]

- (h) the Judicial Advisory Council may make rules* regulating such appeals.

**[The Land Development Duty (Appeals) Rules contained in the Schedule to the Land Development Duty Act, 1962—34, are to be in force until varied or revoked under this section. These Rules are not reprinted herein.]*

PART V
GENERAL

Determination of value of consideration

22.(1) Where the value of any consideration for the transfer is to be determined for the purposes of this Act, that value shall, so far as the consideration consists of the payment of a capital sum, be taken to be the amount of that capital sum and, so far as the consideration consists of a periodical money payment, be taken to be such sum as appears to the Commissioner to be the capital value of that payment:

Provided that—

- (a) where the capital sum paid by way of consideration for the sale or the capital sum deemed to be the value of the periodic payment includes the value of any growing crops or trees, which, having regard to the meaning assigned to the expression “land” in section 2, should not, for the purposes of this Act, be included in the value of any consideration, there shall be deducted from the consideration for the sale in order to ascertain the value of that consideration for the purposes of this section such sum as appears to the Commissioner to be the value of such growing crops or trees; and
- (b) where the capital sum paid by way of consideration for the sale or the capital sum deemed to be the value of the periodic payment has been reduced by reason of the fact that the land sold was subject to—
- (i) any lesser interest or estate; or

- (ii) any encumbrance; or
- (iii) any right or immunity under the *Security of Tenure of Small Holdings Act*, Cap. 237;
- (iv) any restrictive covenant or condition other than a restrictive covenant or condition created by law,

there shall be added to the consideration for the sale in order to ascertain the value of that consideration for the purposes of this section such sum as appears to the Commissioner to be the value of such estate, interest, encumbrance, right, immunity, covenant or condition by which the consideration for the sale has been so reduced.

(2) If the Commissioner is satisfied that any covenant or undertaking or liability to discharge any encumbrance has formed part of the consideration, the Commissioner shall regard, or as the case may be, allow such sum as he thinks just in respect thereof as an addition to the value of the consideration.

(3) Where it is necessary for the purposes of this Act to apportion any values or any consideration as between properties or between parts of properties, such values or such consideration shall be apportioned by the Commissioner in such manner as he may determine.

Valuation to be made by Commissioner of Valuations

23.(1) Where the valuation of any land as at any date or the valuation of any estate, interest or right in, or in relation to, land is necessary for the purposes of this Act, such valuation shall be made by the Commissioner of Valuations appointed for the purposes of the Land Valuation Act and shall be subject to the like objection by a person dissatisfied with the valuation and by a like appeal to the Land Valuation Board or, as the case may be, the like further appeal by such person or by the Commissioner, to the Court of Appeal, as a valuation made under the *Land Valuation Act*, Cap. 229A.

(2) The Commissioner of Valuations shall have, in relation to any valuation made under this section, the like rights, powers and duties as are vested in him in regard to valuations under the *Land Valuation Act*, Cap. 229A.

(3) The Land Valuation Board and the Court of Appeal shall have, in relation to any valuation made under this section, the like rights, powers and duties as are vested in them, or either of them, in regard to valuations under the *Land Valuation Act*, Cap. 229A.

[1969-20; 1967/168]

Duty of public officers to furnish information

24. It shall be the duty of every public officer to furnish information required by the Commissioner for the purpose of this Act and which may be in his possession or which he may be able to procure:

Provided that this section shall not apply to officers who are employed in the Post Office Department or in the Savings Bank.

Information as to names of owners of land

25.(1) Every person who pays rent in respect of any land and every person who, as agent for another person, receives any rent in respect of any land, shall, on being required by the Commissioner, furnish to the Commissioner within 30 days the name and address of the person to whom he pays rent or on behalf of whom he receives rent, as the case may be.

(2) Any person who wilfully fails to comply with this section shall be liable to a penalty of \$250 to be recoverable in a magistrate's court.

(3) Any notice or document which is required to be given or sent to an owner or a person interested in land under this Act by the Commissioner shall be sufficiently given and sent if sent by post to the address of the owner or person interested furnished to the Commissioner under the powers given by this section or, if the address cannot be so ascertained, by leaving the notice or a copy of the document addressed to the owner or person interested with some occupier of the

land or, if there is no occupier, by causing it to be put up in some conspicuous place on the land.

Duty of person served with notice to make return to attend before Commissioner and to produce documents

26.(1) Every person whether or not he is liable to pay development duty upon whom the Commissioner may cause a notice to be served requiring him to make and deliver a return of such particulars as may be specified in the notice, shall, within 15 days of the service of such notice make and deliver to the Commissioner a return as aforesaid.

(2) The Commissioner may, by not less than 14 days notice in writing, require any person to attend before him and give evidence with respect to any transaction in relation to land in a special development area.

(3) The Commissioner may require any person to furnish a statement of receipts and expenditure by such person in relation to any land in a special development area and, where the Commissioner is not satisfied with the statement delivered by any such person, he may serve on that person a notice in writing requiring him to do any of the following things, that is to say

- (a) to deliver to the Commissioner copies of such accounts (including balance sheets) relating to the land as may be specified or described in the notice within such period as may be therein specified, including, where the accounts have been audited, a copy of the auditor's certificate;
- (b) to make available, within such time as may be specified in the notice, for inspection by the Commissioner, all such books, accounts and documents in his possession or power as may be specified or described in the notice, being books, accounts and documents which contain information as to transactions in relation to the land.

(4) Any person on whom a notice has been served under this section who fails, without reasonable excuse, to comply with the requirements of this notice shall be guilty of an offence against this Act.

[1979-14]

Notices

27.(1) Every notice to be given by the Commissioner under this Act shall be signed by him or by some person or persons from time to time appointed by him for that purpose, and every such notice shall be valid if the signature of the Commissioner or of such person or persons is duly printed or written thereon:

Provided that any notice in writing under this Act to any person requiring him to furnish particulars to the Commissioner or any notice under this Act requiring the attendance of any person or witness before the Commissioner shall be personally signed by the Commissioner or by any person duly authorised by him.

(2) A signature attached to any notice and purporting to be the signature of any person so appointed shall be taken to be the signature of that person until the contrary is shown.

(3) In the case of a person assessed who is absent from Barbados any notice required may be served on the agent of such person and such service shall be deemed to be service on such person.

(4) Notice may be served on a person either personally or by being sent by post to his last known business or private address:

Provided that service by post in the case of a notice requiring the attendance of any person or witness before the Commissioner shall be by registered post.

(5) Any notice sent by registered post shall be deemed to have been served, in the case of a person resident in Barbados not later than the fifteenth day succeeding the day when posted and, in the case of a person not so resident, not

later than the thirtieth day succeeding the day on which the notice would have been received in the ordinary course by post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

(6) Every notice required to be given by the Income Tax Appeal Board shall be valid if signed by one member of, or by the Secretary to, the Board.

Commissioner may authorise survey of land

28.(1) The Commissioner may authorise the carrying out of a cadastral survey of the whole or any part of any land in a special development area and any licensed surveyor so authorised, or his assistants, may, on giving reasonable notice to the owners or occupiers of the land, enter upon any land for the purpose of taking bearings or of doing any other acts or things necessary or incidental to the proper performance of such survey.

(2) Any person who obstructs or causes to be obstructed any survey authorised by the Commissioner under this section, whether by force or by threats or in any other manner, shall be liable, on summary conviction before a magistrate to a fine of \$250 for each and every day on which he so obstructs or causes such obstruction.

[1979-14]

Penalties for false statements, etc.

29.(1) Any person who, for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of development duty either for himself or for any other person, or who in any return made with reference to development duty knowingly makes any false statement or false representation, shall, notwithstanding any other provision in this or in any other Act, be liable, on summary conviction before a magistrate, to a fine of \$2 500 and treble the amount of development duty with which he ought to be charged under this Act or to imprisonment for a term of 12 months.

(2) Any person who aids, abets, assists, counsels, incites or induces another person to

- (a) make or deliver any false return or statement under this Act; or
- (b) keep or prepare any false account concerning any property chargeable under this Act,

shall be liable, on summary conviction before a magistrate, to a fine of \$250 or to imprisonment for a term of 6 months.

(3) Any person, who by himself or any person in his employ, obstructs, molests or hinders

- (a) an officer or any person employed for any purpose under this Act in the execution of his duty or of any of the powers or authorities by law given to the officer or person; or
- (b) any person acting in the aid of an officer or any person so employed,

shall be guilty of an offence against this Act.

[1979-14]

Penalties for offences for which no specific penalty is otherwise provided

30. Any person guilty of an offence against this Act for which no specific penalty is provided in this Act shall be liable, on summary conviction before a magistrate, to a fine of \$500.

Proceedings to be in the name of the Commissioner

31. Any proceedings for offences under this Act may be taken in the name of the Commissioner or such person as he may authorise in writing.

Limitation of time

32.(1) Proceedings before a magistrate in respect of an offence under this Act may, notwithstanding anything contained in the *Magistrates Jurisdiction and Procedure Act*, Cap. 116, be taken at any time within 6 months from the date on which evidence comes to the knowledge of the Commissioner which is in his opinion sufficient to justify the proceedings:

Provided that proceedings shall not be taken more than 3 years after the commission of the offence.

(2) For the purposes of this section, a certificate of the Commissioner as to the date on which such evidence as aforesaid came to his knowledge shall be conclusive evidence thereof.

PART VI

MISCELLANEOUS

Power of Minister to remit duty

33.(1) Where the Minister of Finance is satisfied, on the grounds of undue hardship or for any other reason, that it would be just and equitable to do so, he may remit the whole or any part of the development duty payable by any person.

(2) Notice of such remission shall be published in the *Official Gazette*.
[1979-14]

(3) Without limiting subsection (1), the Minister of Finance may, where he thinks it just and equitable to do so, refund, remit or waive in whole or in part any betterment charge paid or payable, as the case may be, before 24th May, 1979.

[1979-14]

[1979-14]

Regulations and rules

- 34.(1)** The Minister of Finance may make regulations in regard to
- (a) any matters required by this Act to be prescribed;
 - (b) the mode in which any instrument is to be presented to the Commissioner in order to be dealt with under section 8;
 - (c) the mode in which any application for a return of duty is to be made;
[1979-14]
 - (d) the procedure for the assessment of development duty, including objections to such assessment;
 - (e) the payment of any development duty by instalments in the case of any transfer on sale where the consideration is in the form of periodical payment; and
[1979-14]
 - (f) any other matter or thing, whether similar to those above-mentioned or not, in respect of which, in the opinion of the Minister, it may be expedient to make regulations for the purpose of carrying this Act into execution.
- (2) The Minister responsible for Finance may make rules in regard to
- (a) methods and procedure to be adopted for denoting documents in relation to development duty;
 - (b) all forms which he may deem desirable in connection with development duty.
[1979-14]
- (3) All regulations and rules made by the Minister under this section shall be subject to negative resolution.

Power of Minister to exempt categories of persons or categories of lands

35.(1) Subject to subsection (2), the Minister responsible for Finance may, by order, exempt from all or any of the provisions of this Act such categories of persons or categories of lands as he may deem fit.

(2) No order under this section shall have effect unless it is approved by resolution of both Houses.