

CHAPTER 78A

LAND TAX

1973-1

This Act came into operation on 8th February, 1973.

Amended by:

<i>1973-19</i>	<i>1983-13</i>	<i>1999-24</i>
<i>1974-21</i>	<i>1983-36</i>	<i>2000-22</i>
<i>1979-2</i>	<i>1984-5</i>	<i>2001-35</i>
<i>1979-8</i>	<i>1986-24</i>	<i>2003-6</i>
<i>1979-38</i>	<i>1988-12</i>	<i>2003-16</i>
<i>1980-21</i>	<i>1991-19</i>	<i>2004-22</i>
<i>1981-18</i>	<i>1992-27</i>	<i>2007-48</i>
<i>1981-45</i>	<i>1999-15</i>	

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Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed: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	2002
1993	2007

Guide to symbols in historical notes:

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument

Notes:

Act 1981-18 (Cap. 109A) has not been proclaimed.

Guide to symbols in historical notes:

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument

CHAPTER 78A

**LAND TAX
1973-1**

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**BARBADOS****LAND TAX
1973-1**

An Act to provide for the imposition of a tax on land and for related purposes.

[Commencement: 8th February, 1973]

**PART I
PRELIMINARY****Short title**

1. This Act may be cited as the *Land Tax Act*.

Interpretation

- 2.(1) For the purposes of this Act,

“agricultural land” means,

- (a) in relation to land the site value of which is less than such value as is specified by order of the Minister made under section 6(2) of the *Land Valuation Act*, Cap. 229A, a parcel of land which is valued under that Act
- (i) as one assessment the area of which exceeds one quarter acre; and

- (ii) as land potentially suitable for agriculture;
- (b) in relation to other land, land used wholly or mainly for
 - (i) cultivation for the purpose of selling the produce of such cultivation;
 - (ii) the keeping of animals or poultry for the purpose of selling them, their natural increase or bodily produce; or
 - (iii) the keeping of bees for the purpose of selling their honey;

“Commissioner” means the Commissioner of Land Tax;

[1983-13]

“Crown” does not include statutory boards;

“delinquent taxpayers roll” means the roll prepared and maintained by the Commissioner under paragraph (b) of section 10(1);

[1983-13]

“improved value” and “site value”, in relation to land, mean respectively the improved value and site value as determined by the Commissioner in accordance with the *Land Valuation Act*, Cap. 229A;

[1983-13]

“improvements” has the meaning assigned to it by section 2 of the *Land Valuation Act*, Cap. 229A;

“land” includes tenements and hereditaments and also all messuages, houses, buildings or other constructions, including plant and machinery, whether the property of the Crown, any corporation or private individual, and all trees growing or standing thereon, but does not include

- (a) growing crops;
- (b) trees, other than fruit trees, planted for any purpose; or
- (c) trees preserved as shelter or for ornamental purposes;

“land tax roll” means the roll prepared and maintained by the Commissioner under paragraph (a) of section 10(1);

[1983-13]

“lease” includes a sub-lease or agreement for a lease or sub-lease, and extends to any case where there is the relationship of landlord and tenant, whether or not there is any instrument in writing; and “lessee” shall be construed accordingly;

“Minister” means the Minister responsible for Finance;

“owner” means the person who, whether jointly or severally, is seised or possessed of or entitled to any estate or interest in land, and includes any person who, whether jointly or severally, claims that there is vested in him and any person in whom the Commissioner believes there is vested, in possession, remainder or reversion, any estate or interest at law or in equity in the parcel of land;

[1983-13]

“parcel of land” means land which is separately held by an owner, or land which has been valued in accordance with the *Land Valuation Act*, Cap. 229A as a separate parcel of land;

“Relief Board” means the Land Taxation Relief Board established and constituted by section 18;

“relief certificate” means a relief certificate granted by the Relief Board under Part VI;

“tax” means the tax on land imposed by section 5;

“taxpayers relief roll” means the roll prepared and maintained by the Commissioner under paragraph (c) of section 10(1);

[1983-13]

“Valuation Roll” means a valuation roll prepared pursuant to section 15 of the *Land Valuation Act*.

(2) For the purposes of this Act, land shall be taken to be used wholly or mainly for the purpose of agriculture if

- (a) it has been maintained at not less than 75 percent of its full agricultural use for a period of at least 2 years immediately preceding the date of valuation; or
- (b) the Commissioner is satisfied on the certificate of the owner that 25 percent of the land is currently fully productive and that the land will be brought up to not less than 75 percent of its full agricultural use within 5 years from the date of the certificate.

[1983-13]

PART II ADMINISTRATION

Functions of Commissioner

3. Subject to the direction of the Minister, the Commissioner shall administer and enforce this Act and shall control and supervise all persons employed to assist him in the administration and enforcement of this Act.

[1983-13]

Power of delegation

4.(1) For the purpose of carrying out the objects and purposes of this Act and his functions thereunder, the Commissioner may delegate to any public officer under his control and supervision any of his functions under this Act except the power of delegation.

(2) A delegation under this section

- (a) may be made generally or in respect of any matter or class of matters;
- (b) may be limited to any part of Barbados;

- (c) may be subject to such terms and conditions as the Commissioner determines;
[1983-13]
- (d) shall be revocable at will of the Commissioner;
- (e) shall not prevent the exercise of any function by the Commissioner himself.
[1983-13]

[1983-13]

PART III

IMPOSITION OF LAND TAX

Imposition of tax

5.(1) Subject to this Act, there shall be levied and paid into the Consolidated Fund for the year commencing on the 1st April, 1972 and each subsequent year commencing on the 1st April a tax on land.

(2) Subject to this Act, tax is payable to the Commissioner by every person on all land of which he is the owner on the 1st April in each year in and for which tax is payable.

[1983-13]

(3) For the purposes of subsection (2)

- (a) a lessee or licensee of land owned by the Crown shall be deemed to be the owner of that land;
- (b) where 2 or more persons own land jointly or in common, tax may be levied on any one or more of those persons, and the Commissioner may recover tax from any person upon whom it is so levied, but this paragraph shall not entitle the Commissioner to recover more than the tax payable in respect of that land.

[1983-13]

Rates of tax

6.(1) Tax shall be levied and paid at such rates as may be specified by the Minister by order, and different rates may be specified in respect of land used for different purposes.

(2) An order under subsection (1) may provide for

(a) the registration with the Commissioner of any land in respect of which a particular rate of tax is specified because of its use for a particular purpose; and

[1983-13; 1983-36; 1992-27]

(b) the giving to the Commissioner by the owner of any land registered in accordance with provisions made pursuant to paragraph (a) of notice of any material change in the use or ownership of that land.

[1983-13; 1983-36]

[1983-36; 1992-27]

Tax payable on residential property

6A. Where a person owns land on which a dwelling house is erected and the dwelling house is used exclusively as a residence, that person shall pay tax at the rate specified under section 6(1).

[2007-48]

Tax payable by a pensioner

6B.(1) A pensioner shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated

(a) on 50 per cent of the amount by which the improved value exceeds \$125 000; and

(b) with effect from 1st April 2008, on 50 per cent of the amount by which the improved value exceeds \$150,000.

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- (2) No reduction shall be permitted under subsection (1) unless,
- (a) the land in respect of which the tax is levied is owned by the pensioner and has a dwelling house thereon; and
 - (b) the dwelling house is used exclusively by the pensioner and his immediate family for their permanent habitation.
- (3) For the purposes of subsection (1), “pensioner” means a person who satisfies the Commissioner that
- (a) he is in receipt of a pension and has attained the age of 60 years; and
 - (b) he is ordinarily resident in Barbados.

[2007-48]

Tax payable by a hotel

6C. A hotel shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated on 50 per cent of the improved value of the land; but no such reduction shall be permitted unless it is a hotel within the meaning of section 2 of the *Barbados Tourism Authority Act*, Cap. 342.

[2007-48]

Tax payable in respect of villas

6D.(1) The proprietor of a villa shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated on 75 per cent of the improved value of the land.

- (2) For the purposes of subsection (1),
- (a) “proprietor” includes the owner of a villa and any person, not being the owner, who for the time being has immediate control over the management of the villa;

- (b) “villa” means a house that
- (i) has at least three bedrooms and is valued at not less than \$525 000;
 - (ii) is managed by a company or real estate agent and employs no less than 3 persons;
 - (iii) is registered with the Barbados Tourism Authority; and
 - (iv) is available for the accommodation of guests for reward for at least 9 months in every year.

[2007-48]

Tax payable by Grantley Adams International Airport Inc.

6E.(1) The Grantley Adams International Airport Inc., a company incorporated under the *Companies Act*, Cap. 308, shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated on 50 per cent of the improved value of the land.

(2) Subsection (1) does not apply to land in respect of which the Grantley Adams International Airport Inc. has created a term of years.

[2007-48]

[With effect from 1st April, 2005.]

Tax payable by Queen Elizabeth Hospital

6F.(1) The Queen Elizabeth Hospital Board, established under the *Queen Elizabeth Hospital Act*, Cap. 54, shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated on 50 per cent of the improved value of the land.

(2) Subsection (1) does not apply to land in respect of which the Queen Elizabeth Hospital Board has created a term of years.

[2007-48]

[With effect from 1st April, 2005.]

Tax payable by Port Authority Inc.

6G.(1) The Barbados Port Inc., a company incorporated under the *Companies Act*, Cap. 308, shall pay tax at the rate specified under section 6(1), and the actual amount payable shall be calculated on 50 per cent of the improved value of the land.

(2) Subsection (1) does not apply to land in respect of which the Barbados Port Inc. has created a term of years.

[2007-48]

[With effect from 1st April, 2005.]

Declaration as a condition precedent to the reduction of tax

6H. No person shall be entitled to pay the tax on the basis prescribed by section 6A, 6B, 6C, 6D, 6E, 6F or 6G unless that person has submitted to the Commissioner a declaration in respect of the matters specified in those sections; and the matters so specified are conditions precedent to the payment of the tax at the reduced rate.

[2007-48]

Basis of tax

7. Subject to this Act, tax shall, in the case of each owner, be levied at such rates as are specified by an order made under section 6 on

- (a) the site value; or
- (b) improved value,

of all land owned by him, as mentioned in section 5(2) and set out in the subsisting valuation roll.

[1980-21]

Exemptions

- 8.** Land is exempt from tax in the following cases:
- (a) land owned and occupied by the Crown;
 - (b) land owned and occupied by the University of the West Indies;
 - (c) land used by a church, being a charity within the meaning of section 2 of the *Charities Act*, Cap. 243, exclusively for the purposes of public religious worship by churches which are exempt charities within the meaning of the *Charities Act*, Cap. 243;
[1979-2; 1980-21]
 - (d) land owned and occupied by a benevolent organisation within the meaning of section 85(1) of the *Income Tax Act*, Cap. 73;
 - (e) land used for the purposes of a public burial ground or crematorium;
 - (f) land prescribed by the Minister by order made under section 6(2) of the *Land Valuation Act*, Cap. 229A;
 - (g) land which is by any enactment exempt from rates on land or from tax.

Rebate of tax payable in respect of agricultural land

8A.(1) Notwithstanding anything contained in this Part, as from the financial year 1979 and for each succeeding financial year, a company that is incorporated and resident in Barbados, or an individual who is a citizen or a resident of Barbados, having in either case title to land that is being used exclusively for agricultural purposes may, upon application made to the Commissioner in such form as the Commissioner approves, be granted such rebate of tax as the Minister by order allows.

(2) An application made under subsection (1) must be accompanied by a certificate signed by the Minister responsible for Agriculture, or by a person authorised by him, to the effect that the land is being used exclusively for agricultural purposes.

(3) For the purposes of this section, land that is under cultivation is not to be treated as not being used exclusively for agricultural purposes by reason only of the fact that a dwelling house or other building is erected thereon.

[1979-38; 1983-13]

8B. *[Spent.]*

PART IV TAX ROLLS

9. *[Repealed by 1983-13.]*

Rebate on newly built houses

9A. Where, during the financial year 1979 or during any subsequent financial year, a company or an individual constructs for sale houses made of stone, brick or concrete, that company or individual is entitled to a rebate of tax at such rate as the Minister by order allows, upon production to the Commissioner of evidence of a genuine sale and transfer of the title to those houses to another person.

[1979-38; 1983-13]

Levy on underutilized agricultural land

9B.(1) Without limiting or affecting any provision contained in this Part, there is payable on land of an area of three-quarters of a hectare or more that

- (a) has a greater site value than \$2 000 per hectare;
- (b) before the 1st January, 1968 was actually used as agricultural land; and
- (c) is no longer being used either as agricultural land or in a manner that would preclude it from being so used,

a levy at such rate as the Minister, by order, may prescribe.

- (2) Subsection (1) does not apply in respect of agricultural land that
- (a) is shown, to the satisfaction of the Commissioner, to have produced income from agriculture of a gross value of \$1 000 or more per hectare for the financial year preceding the year in which the levy is payable; and
[1983-13]
 - (b) is certified by the Commissioner
 - (i) where the agricultural land consists of a holding of less than 4 hectares, as being used satisfactorily as agricultural land, and
[1984-5]
 - (ii) where the agricultural land consists of a holding of 4 hectares or more, as having at least 80 percent of the arable land in agricultural production.
[1983-13]

[1981-45]

Refund of levy

9C.(1) Where a levy has been paid on land in pursuance of section 9B and that land has, subsequent to the payment of the levy, been used again as agricultural land, the owner of the land is entitled to a refund of the cost of putting the land into agricultural use at such rate as the Minister, by order, may prescribe.

(2) A refund referred to in subsection (1) is payable only once in respect of any parcel of agricultural land to which it relates.

[1981-45]

Validation

9D. Any levies in respect of agricultural land and any land tax paid to and received by the Commissioner in respect of the land tax year 1983 are deemed to have been lawfully and validly paid and received.

[1984-5]

Land tax rolls

10.(1) The Commissioner shall prepare and maintain for each year in and for which tax is payable

- (a) a land tax roll;
- (b) a delinquent taxpayers roll; and
- (c) a taxpayers relief roll.

(2) The land tax roll shall be in a form approved by the Minister, and shall contain so far as is practicable in respect of each parcel of land the following particulars

- (a) the name and postal address of the owner;
- (b) the situation, description, measurement and area of the land as set out in the valuation roll;
- (c) the site value, and, if applicable, the improved value of the land as set out in the valuation roll;
- (d) the reference number of the valuation as set out in the valuation roll;
- (e) the rate and amount of tax;
- (f) the date of the tax demand notice; and
- (g) such other particulars as the Commissioner determines.

[1983-13]

(3) The delinquent taxpayers roll shall be in a form approved by the Minister, and shall contain the names of all persons who at the end of every year in and for which tax is payable have not paid all tax due and payable for that year, together with such other particulars as the Commissioner determines.

[1983-13]

(4) Where a person liable to tax is granted relief by the Relief Board, the particulars in respect of him contained in the land tax roll shall be entered in the taxpayers relief roll which shall be in a form approved by the Minister and shall contain such further particulars as the Commissioner determines.

[1983-13]

(5) A roll prepared and maintained under subsection (1)

(a) may be constituted of a series of cards or loose leaves or be in such other form as the Commissioner determines; and

[1983-13]

(b) shall be open to inspection at all reasonable times by any person wishing to inspect it.

(6) On application in writing and on payment of the prescribed fee, the Commissioner shall supply to any person, in such form as the Commissioner determines, a certified copy of or a certified extract from the particulars in respect of any parcel of land entered in any roll prepared and maintained under subsection (1), and such certified copy or certified extract shall for all purposes and in all proceedings be evidence of the matters and things stated therein.

[1983-13]

[1983-13]

Amendment of rolls

11.(1) The Commissioner may amend any roll prepared and maintained under section 10(1)

(a) by inserting the name of any person claiming and entitled to have his name inserted as the owner of land;

- (b) by inserting the name of any person who
 - (i) is liable to tax but whose name has been omitted from the roll, or
 - (ii) has since the preparation of the roll become liable to tax;
- (c) by deleting the name of any person who is not liable to tax;
- (d) by varying the amount of tax if it appears to the Commissioner that owing to any error in entering that amount in the roll or a tax demand notice or in transcribing any figures from a valuation roll that amount has been understated or over-stated;
[1983-13]
- (e) by inserting any land and the particulars in respect thereof required by section 10 which through error or for any other reason has been omitted therefrom;
- (f) by making such other alterations as are necessary for securing compliance with section 10.

[1983-13]

PART V LEVYING OF TAX

Levying of tax

- 12.(1)** Tax shall be levied by the service by or on behalf of the Commissioner on the person liable thereto of a tax demand notice.
- (2) Liability for tax shall not be affected by reason only of the fact that a notice under subsection (1) is not served within the year in and for which tax is payable.
- (3) Tax shall be levied in respect of each parcel of land.
- (4) A tax demand notice may be served in accordance with section 25 of the *Interpretation Act*, Cap. 1 or by sending it by post in a prepaid letter addressed

to the person liable to tax at his usual or last known place of abode, and where the name of that person is not known to the Commissioner it shall be sufficient to levy the tax upon that person by the description of “owner” of the land (naming it).

(4A) Notwithstanding subsections (1) and (4), where the name or address of a person liable to pay tax in respect of a parcel of land is unknown, tax may be levied by the publication, in 3 separate issues of the *Official Gazette* and of a newspaper published in Barbados, of a notice containing a description of the land as contained in the valuation roll and the amount of tax payable in respect thereof.

[1980-21]

(4B) Without prejudice to anything in this section or section 42(1) where a tax demand notice is served in the manner specified in subsection (4) but is returned to the Commissioner, then the Commissioner may serve that notice by placing it in a conspicuous position on the land to which the notice relates whether the person liable resides within or outside of Barbados.

[1983-13]

(5) Where land which was not previously taxable becomes taxable, the tax in respect thereof shall be proportionate to that part of the year during which the land is taxable.

(6) Where any land which is taxable is omitted from the first valuation roll prepared by the Commissioner pursuant to section 15 of the *Land Valuation Act*, Cap. 229A, the tax in respect of that land shall nevertheless accrue with effect from 8th February 1983, and tax shall be levied on the discovery of the omission at such rates as would have been applicable had the land not been so omitted.

(7) Where land which is taxable and which was previously included in a valuation roll is omitted from any subsequent valuation roll, tax in respect of that land shall nevertheless continue to accrue and be payable as if the land had not been so omitted.

(8) Where land which was previously taxable becomes exempt from tax, that part of the tax paid thereon which is proportionate to that part of the year during

which the land is exempt from tax shall be refunded by the Commissioner to the person who paid the tax.

[1983-13]

(9) Where land which was previously taxable becomes in part exempt from tax, the Commissioner shall refund to the person who paid the tax the proportionate part of the tax paid for the year in which the land becomes exempt from tax.

[1983-13]

[1983-13]

Objections and appeals

13.(1) Any person upon whom a tax demand notice is served may within 21 days of such service lodge with the Commissioner an objection in writing against the levying of the tax, on the ground that the objector or the land to which the notice relates or any part of that land is not liable to tax, or that the amount of tax demanded is in excess of the amount of tax to which that person is liable.

(2) The Commissioner shall as soon as practicable consider every objection made to him under subsection (1) and may allow or disallow it wholly or in part, and shall cause written notice of his decision to be served on the objector.

[1983-13]

[1983-13]

Appeals against decision of Commissioner

14.(1) A person who is dissatisfied with a decision of the Commissioner upon an objection may within 21 days of the service of notice of that decision appeal therefrom to the High Court.

(2) An appeal to the High Court shall be instituted by summons to be designated a "Land Tax Summons" entitled in the matter of the *Land Tax Act*, Cap. 78A, and in the matter of the levying of land tax which is in dispute.

- (3) A Land Tax Summons shall contain particulars, shortly stated, of
- (a) the land of which the levying of tax is in dispute;
 - (b) the decision or part of the decision which is the subject of the appeal; and
 - (c) the appellant, and if the appellant is not the owner of the land, the owner.
- (4) A Land Tax Summons shall be returnable within 14 days or such other time as the High Court may allow and shall be served on the Commissioner.
[1983-13]
- (5) The Commissioner shall, within 21 days of the service on him of a Land Tax Summons under subsection (4), forward to the Registrar of the Supreme Court a statement of the reasons for his decision.
[1983-13]
- (6) Subject to this Part, the rules of court applicable in respect of proceedings by way of originating summons shall apply with such modifications as are necessary in respect of proceedings on a Land Tax Summons.
- (7) The proceedings on a Land Tax Summons and in all matters and things incidental and ancillary thereto shall be had and taken in the same manner, and the powers of the Judge and the Registrar of the Supreme Court shall be the same, as in a trial in an action in the High Court.
- (8) Notwithstanding subsection (7), in any proceedings on a Land Tax Summons
- (a) the hearing shall be in open court unless the Judge otherwise directs; and
 - (b) the onus of proof shall be on the appellant.

[1983-13]

Right of appeal to Court of Appeal

15.(1) The Commissioner or the appellant may appeal to the Court of Appeal from the decision of the High Court, and every such appeal shall be made within the time and in the manner laid down by any enactment or rules of court for the purposes of appeals from the High Court to the Court of Appeal, and shall be subject in all respects to the law relating to such appeals.

(2) The decision of the Court of Appeal on an appeal made under subsection (1) shall be final.

[1983-13]

Extension of time limits for appeals

16. If on an application made thereto, the High Court or Court of Appeal, as the case may be, is satisfied that there is adequate reason why the time limits in respect of any appeal thereto could not be complied with, the Court may on such terms as to the Court may seem fit extend those time limits for a fixed period although the application for such extension is not made until after the expiration of the relevant time limit.

Objection or appeal not to interfere with collection of tax

17. The fact that an objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the levying or recovery of tax on the land which is the subject of the objection or appeal, but where the objection or appeal is allowed, due adjustment shall be made, and for this purpose such refund shall be made by the Commissioner as is necessary to comply with the final decision on the objection or appeal.

[1983-13]

PART VI
RELIEF FROM TAX

Constitution of Relief Board

- 18.(1)** There is hereby established a Land Taxation Relief Board.
- (2) The provisions of the First Schedule shall have effect in relation to the constitution of the Board and otherwise in relation thereto.

Application for relief

19.(1) Any person liable to pay tax the amount of which is affected by a valuation of land made under the *Land Valuation Act, Cap. 229A* may apply in the prescribed form and manner and within the prescribed time to the Relief Board for a relief certificate

- (a) if the land was, at the time of valuation, and is being used *bona fide* as agricultural land and the valuation thereof takes into account the potentialities of the land for use other than as agricultural land;
- (b) if a building on the land at the time of valuation was then and is being used *bona fide* as a single dwelling house and the valuation of the land takes into account the potentialities of that land as a suitable site for any of the following types of development purposes
 - (i) an hotel or a guest house,
 - (ii) a shop, office or other commercial building,
 - (iii) an industrial building,
 - (iv) a block of residential flats, or
 - (v) subdivision;
- (c) if the land was, at the time of valuation, and is being used *bona fide* for an approved purpose by an approved organisation and the valuation

thereof takes into account the potentialities of that as a suitable site for any of the types of development purposes set out in paragraph (b).

(2) Subject to subsection (3), on receipt of an application for a relief certificate, the Relief Board shall determine whether or not such certificate ought to be granted having regard to all the circumstances of the case.

(3) Every application for a relief certificate shall be accompanied by an instrument in writing issued by the Commissioner indicating that the valuation of the land the subject of the application takes into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation.

[1983-13]

(4) In determining the amount of tax to be paid on any parcel of land in respect of which an application for a relief certificate is made, the Relief Board shall take into account the location of the land and what amount of tax would be reasonable if the land was to be limited to the use existing at the time of the application.

Power of Relief Board

20.(1) The Relief Board, if it is satisfied, having regard to section 19, that a relief certificate should be granted in relation to any land, shall determine that the tax payable in respect of that land shall be reduced to such annual amount or by such percentage as, subject to this Part, the Relief Board in its discretion determines, and shall grant a relief certificate accordingly.

(2) The Relief Board may, in order to obtain information required for the purposes of this Part, by notice in writing require an applicant for a relief certificate to attend and give evidence before the Board in relation to the application.

(3) A relief certificate shall be in a form approved by the Relief Board and shall be sufficient authority to the Commissioner to make such adjustments, including any refunds, in any tax payable by the applicant for the certificate as are authorised by the certificate.

[1983-13]

Commissioner to issue instrument in respect of application for relief certificate

21.(1) On application made by or on behalf of any person by whom an application for a relief certificate may be made under this Part, the Commissioner shall issue an instrument in writing indicating whether the valuation of that land as finally determined takes into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation.

(2) An instrument issued under subsection (1) may contain such additional information as to factors taken into account in the valuation as the Commissioner considers necessary or desirable for the purpose of facilitating determination of any application for relief under this Part.

[1983-13]

Appeals from decision of Relief Board

22.(1) Where an applicant for a relief certificate is dissatisfied with the decision of the Relief Board on his application, he may within 21 days of such decision appeal in writing to the Minister, stating as far as possible the precise grounds on which he relies to support the appeal.

(2) The decision of the Minister upon an appeal made under subsection (1) shall be final.

Effect and duration of relief certificate

23.(1) Subject to this Part, a relief certificate shall, unless the Relief Board or the Minister, as the case may be, otherwise determines and so states therein, have effect from the date on which any tax to which it relates first becomes payable on the valuation giving rise to the application for relief.

(2) Subject to this section, a relief certificate shall, unless revoked in accordance with section 24, continue in force until a new valuation roll or a change in the valuation roll comes into force dealing with the land to which that

certificate relates, or such shorter period, if any, as the Relief Board or the Minister determines.

(3) A relief certificate shall not be transferable and shall cease to have effect as soon as

- (a) the person to whom it is granted dies; but in such event, notwithstanding this subsection, the certificate may be transferred by the Relief Board to the legal personal representatives of the deceased upon application made to the Relief Board for the purpose;
- (b) the land to which it relates or any part thereof is
 - (i) sold, exchanged or given away, or
 - (ii) leased, licensed or otherwise disposed of on terms whereby the land or part thereof may be used for any purpose other than that for which it was being used at the time when the application for the relief certificate was made.

(4) Where a relief certificate, in this subsection and in subsections (5) and (6) referred to as an original relief certificate, ceases to have effect under subsection (3), any person who is liable to pay tax in respect of the whole or any part of the land which immediately prior to such cessation was the subject of the original relief certificate may apply in the prescribed manner and within the prescribed time to the Relief Board for a new relief certificate.

(5) If, on an application made under subsection (4), the Relief Board is satisfied, having regard to section 19, that a new relief certificate or new relief certificates should be granted, the Relief Board may grant the new relief certificate or certificates as the circumstances warrant, and such new certificate or certificates shall thereupon have effect from the date of cessation of the original relief certificate or from the date on which the tax on the land in question first became payable by the applicant for the new relief certificate, whichever is the later.

(6) This Part applies to a new relief certificate as it applies to an original relief certificate.

Revocation and cancellation of relief certificate

24.(1) Where the circumstances giving rise to the grant of a relief certificate have in the opinion of the Relief Board changed, the Relief Board may by instrument in writing revoke the relief certificate and a copy of that instrument shall be sent to the Commissioner.

(2) A relief certificate revoked under subsection (1) shall cease to have effect from the 1st April next following the date of revocation unless the Relief Board in its discretion fixes some other date not being a date earlier than the date of revocation.

(3) Where the Relief Board is satisfied that the grant of a relief certificate in relation to any land was obtained by fraud or the suppression of material evidence, the Board may, by notice in writing to the person on whose application the relief certificate was granted or to the person in possession of the land, cancel that certificate, and thereupon tax in respect of that land shall be payable as if the relief certificate had never been granted.

(4) A copy of a notice issued under subsection (3) shall be sent to the Commissioner, who shall forthwith proceed to collect the amount of tax remitted in accordance with the relief certificate to which the notice relates prior to its cancellation.

[1983-13]

(5) Before taking action to revoke or cancel a relief certificate under this section, the Relief Board shall

- (a) notify the person in possession of the land to which the certificate relates that such action is contemplated; and
- (b) inform that person that he or the person upon whose application the relief certificate was granted or both of them may, if he or they so desire, appear before the Relief Board and show cause why the relief certificate should not be revoked or cancelled, as the case may be.

[1983-13]

Rebate of tax

24A. The Minister may in respect of any year, by order, prescribe for the payment of a rebate of tax to owners of agricultural land of such amount and at such rate as may be specified in the order.

[1981-45]

Notification of change of use of land

25.(1) Every person to whom a relief certificate is granted in relation to any land shall, while that certificate remains in force, notify the Relief Board as soon as possible and in any event within 3 months of

- (a) any material change in the use of that land;
- (b) any change in the circumstances giving rise to the application for the grant of that certificate;
- (c) any sale, exchange or gift of that land or any part thereof; or
- (d) any lease, licence or other disposition of that land or any part thereof on terms whereby the land or part thereof may be used for any purpose other than that for which it was being used when the application for the relief certificate was made.

(2) A person who without reasonable excuse fails to comply with subsection (1) is guilty of an offence and liable on summary conviction to a fine of \$250 or to imprisonment for 3 months and is liable to tax as if the relief certificate had ceased to have effect as from the date of the event in respect of which the failure occurred.

False statements

26. A person who makes or delivers an application under this Part which to his knowledge is false in any particular is guilty of an offence and liable on summary conviction to a fine of \$500 or to imprisonment for 6 months or both.

Interpretation of Part VI

27. For the purposes of this Part

“approved organisation” means, in relation to an approved purpose, an organisation mainly of a religious, social, cultural, educational, charitable or benevolent nature approved by the Minister;

“approved purpose” means a purpose approved by the Minister;

“person in possession” means, in relation to land, the occupier, and includes the owner and any person having the management of, or collection or receipt of the rents, issues and profits of, the land;

“single dwelling house” means a dwelling used or adapted for use solely for habitation by not more than one family, and includes two or more dwellings attached to each other, but does not include a block of residential flats.

PART VII**PAYMENT AND RECOVERY OF TAX****Payment of tax**

28.(1) Tax is due and payable within 30 days from the date of the tax demand notice by which it is levied.

(2) Where tax levied in respect of any year is paid

(a) before the expiration of the time limited by subsection (1), the amount of such tax shall be reduced by 10 per cent;

(b) after the expiration of the time limited by subsection (1) but before the expiration of 60 days from the date of the tax demand notice, the amount of such tax shall be reduced by 5 per cent.

(3) A person who fails to pay tax before the expiration of the year in respect of which it is levied or, if the date of the tax demand notice is later than the 30th

January in that year, before the expiration of 60 days from the date of the notice, shall,

(a) in addition to the tax, pay to the Commissioner a penalty equal to 5 per cent of the amount which was not paid; and

[1983-13]

(b) in addition to the tax and the penalty imposed by paragraph (a), pay to the Commissioner an amount as interest at the rate of one per cent per month calculated, for each month during which any amount of tax and penalty remained unpaid, on the largest amount of tax and penalty that was due and unpaid at any time in that month.

[1983-13]

(4) Where any penalty or interest is paid or payable by a person under subsection (3), the Minister may, where the circumstances of the case appear to him to warrant it, remit the penalty or interest in whole or in part.

Power to sue for unpaid taxes

29.(1) Without prejudice to the charge created by section 40 and to the power of sale conferred by section 34, the amount of any tax or of any penalty or interest due and payable under this Act may be recovered from the owner of the land in respect of which it is due in civil proceedings brought by or on behalf of the Commissioner before a magistrate for the district in which the land is situate.

[1983-13]

(2) Service of any summons issued under subsection (1) may, if the defendant is absent from Barbados or cannot after reasonable enquiry be found, be effected with leave of the magistrate by posting a duplicate copy thereof in a registered letter addressed to the defendant at his present or last-known place of abode whether in Barbados or elsewhere.

[1974-21]

Garnishment**29A.(1)** Where

- (a) a person is liable to pay tax in respect of any land; and
- (b) the Commissioner knows or suspects that that person is entitled or due to receive a payment from another person, in this section referred to as “a third party”,

the Commissioner may deliver to the third party a notice of the amount of tax payable by that person and a demand for payment.

(2) The demand for payment referred to in subsection (1) shall state

- (a) the name of the person indebted to the Commissioner; and
- (b) the amount of the debt due to the Commissioner including the rate of interest,

and shall require the third party to make payment forthwith if the payment is then due and owing and, if the payment from the third party to that person is not then due and owing, as it becomes due and owing.

(3) Where the Commissioner delivers a demand for payment to a third party under subsection (1), the third party shall pay to the Commissioner, on account of that person’s liability under this Act, moneys otherwise payable by the third party to that person as interest, rent, dividends, annuity, salary, wages or other payment until that person’s liability under this Act is satisfied or such amount as is due from the third party to the person, whichever is sooner.

(4) A receipt issued by the Commissioner for moneys paid as required under this section is a good and sufficient discharge of the third party’s original liability to the person referred to in subsection (1), to the extent of the payment.

(5) A third party who fails to comply with any of the requirements under subsection (2) or (3) is liable on summary conviction to a fine of \$1 000 or to imprisonment for one month.

(6) Where an amount that would otherwise have been payable by a third party to a person is paid by the third party to the Commissioner pursuant to a demand for payment served on the person under subsection (1) or (3), or pursuant to an assessment of an amount payable by the third party under subsection (1) or (3), the third party shall be deemed for all purposes to have paid the amount to the Commissioner on behalf of that person.

(7) The application of this section is subject to the *Protection of Wages Act*, Cap. 351.

(8) Where the Commissioner suspects that a person who is liable to pay tax under this Act is about to leave Barbados or in any other circumstances considers it appropriate for the protection of the revenue to do so, the Commissioner may, before the day otherwise fixed for payment, deliver to that person a notice for immediate payment stating the amount that the Commissioner believes that person is owing to the Commissioner.

[2000-22]

Power to distrain for taxes

30.(1) If any tax due and payable is not paid within 60 days of the tax demand notice, the Commissioner may issue a warrant of distress in the Form A set out in the *Second Schedule* or a form to the like effect to a person named therein to levy by distress upon any goods, including chattel houses, found on the land in respect of which the tax is due and payable for any tax in arrear and unpaid.

[1983-13]

(2) It shall not be necessary to issue a separate warrant in respect of every sum to be recovered by distress for tax, but the direction to levy by distress any sums due for tax in arrear and unpaid may be given by one warrant, the sums to be so levied by distress to be specified in a list attached to and forming part of the warrant.

(3) A warrant of distress issued under this section shall be sufficient authority to the person named therein and his assistants to levy by distress the amount of

the tax specified in the warrant in like manner as if a separate distress warrant had been issued for the recovery of such tax.

(4) No misdescription or error in the name of any owner shall in any way invalidate a warrant issued under this section or any distress levied under the authority thereof.

Goods distrained and claimed by a person other than the person liable for the payment of tax

31.(1) Where any goods are distrained on by any person authorised to do so by a warrant of distress issued under section 30 and those goods are claimed within 7 days after the distress by a person other than the person liable for the payment of tax or any part thereof due and unpaid, and satisfactory proof of such claim is made to the magistrate of the district where the goods were distrained on, those goods shall be restored to the claimant upon his paying all expenses incurred by the distress and the application to the magistrate.

(2) If any goods distrained on as mentioned in subsection (1) are sold without any claim as mentioned in that subsection, the owner of those goods shall be barred of all remedy for recovery thereof or compensation in respect thereof against the purchaser, the Commissioner, the person named in the warrant of distress or any of that person's assistants or against any person who has sold the goods at public auction.

[1983-13]

Remedy in case of irregularity of levy

32.(1) Where a distress is made under a warrant of distress issued under section 30 and any irregularity or unlawful act is afterwards done by the Commissioner, the distress shall not be deemed to be unlawful nor the party making it deemed a trespasser *ab initio*; but the party aggrieved by the irregularity or unlawful act may recover from the Commissioner due satisfaction for special damages he has sustained thereby, and no more.

[1983-13]

(2) Subject to subsection (3), where any party pursuant to subsection (1) recovers any sum payable by way of special damages, he shall be paid his full costs of suit and have all the like remedies for the same as in other cases of costs.

(3) No person distrained on under a warrant of distress issued under section 30 may recover any costs under subsection (2) if the court by which an action for recovery of special damages is heard is satisfied that before the commencement of the hearing of the action tender of reasonable amends was made by or on behalf of the Commissioner.

[1983-13]

(4) In all actions for the recovery of special damages sustained as a result of any irregularity or unlawful act done after a distress made under a warrant issued under section 30, the defendant may plead the general issue and give the special matter in evidence, notwithstanding any law or usage to the contrary, and if the plaintiff is non-suited, discontinues his action or has judgment against him, the defendant shall recover the costs of the suit.

[1983-13]

Distress may be sold

33.(1) Goods distrained on under section 30 shall be kept by the person authorised to levy the distress for at least 7 days, and if at the expiration of that time the tax in respect of which the distress is levied and the costs and charges of and incidental to the distress and the keeping of the goods are unpaid, the goods may at any time thereafter be sold at public auction to the highest bidder.

(2) Out of the proceeds of a sale under subsection (1) there shall be paid in the following order

- (a) the costs and charges of and incidental to the sale and keeping of the goods sold, including any costs and charges incurred in relation to any previous attempts to sell the goods under subsection (1);
- (b) the tax in arrear and unpaid,

and the residue, if any, shall be payable on demand to the owner of the goods distrained on.

Power of sale

34.(1) Subject to this section, where any tax is in arrear and unpaid, the Commissioner may sell any land in respect of which the tax is due and payable for the recovery of such tax.

(2) The power of sale conferred by subsection (1) shall not be exercised unless and until the tax has been in arrear and unpaid for more than 3 months after the expiration of 60 days from the date of the tax demand notice.

(2A) Without prejudice to anything in subsection (6), where personal service in connection with service of process for the purpose of a sale under this section is impractical or impossible such service may be effected

(a) by placing any notice or other document in a conspicuous place on the land; and

(b) by a notice, in such form as the Commissioner determines, published in the *Official Gazette* and a daily newspaper printed and published in Barbados.

(3) Where any land is liable to be sold under subsection (1), the Commissioner may, at any time after the power of sale becomes exercisable as mentioned in subsection (2), by warrant under his hand addressed to any person named therein, order the sale of such land, on such day and at such place as is named and appointed in the warrant.

[1983-13]

(4) A warrant for sale under subsection (3) may be in the Form B set out in the Second Schedule, and, if the Commissioner thinks fit, may contain the names of the owners of the respective lands as entered in the land tax roll.

[1983-13]

(5) Every sale made under this section shall be by public auction and shall be conducted by the person named in that behalf in the warrant for sale and on the date and at the place thereby named and appointed.

(6) Notification of every sale shall be given by the Commissioner, at least 30 days before the day appointed for the sale, as follows:

- (a) by placing an appropriate notice on the land that is to be sold;
- (b) by an advertisement in the daily newspapers printed and published in Barbados describing the land to be sold
 - (i) by reference to the parcel number assigned thereto, and
 - (ii) by a general description of the boundaries as described, for the purposes of the *Land Valuation Act*, Cap. 229A; and
- (c) by written notice sent to the Commissioner of Inland Revenue and to the Director, National Insurance;

but nothing prevents the mortgagee of any land that is advertised for sale in accordance with this subsection from paying the tax that is due and payable, before the day appointed for the sale, and in that event such payment shall be a further charge on the land in favour of the mortgagee.

[1983-13]

(6A) Any land to be sold under this section shall be sold free from any mortgage or other encumbrance and without a survey plan; and any reserve price fixed by the Commissioner pursuant to section 39 shall be not less than the amount of tax due plus penalties and interest thereon and the cost of advertising and conducting the sale.

[1983-13]

(7) The Commissioner may at any time before the sale of any land advertised under subsection (6), postpone either generally or to some day specified, the sale of all or any part of the land.

[1983-13]

(8) Where any land advertised for sale is not sold on the day appointed for the sale thereof by reason either

- (a) of the postponement of the sale under subsection (7); or
- (b) of the absence of any bids for the land, or for any other cause.

the land may again be put up for sale and notice of the sale shall be given in the manner provided by subsection (6).

(9) The warrant for sale under subsection (8) may be in the Form C set out in the Second Schedule.

(10) The person conducting a sale under this section shall report to the Commissioner the result of the sale, stating in the report

- (a) the amount of the highest bid received for the land; and
- (b) the name and address of the highest bidder,

and the Commissioner may, subject to subsection (11), declare the highest bidder as the purchaser of the land and direct that upon payment of the purchase money or of the balance thereof in cases where any required deposit on account thereof has been made by the highest bidder, the land be conveyed to the purchaser.

[1983-13]

(11) Where the Commissioner, upon consideration of a report made under subsection (10), is satisfied

- (a) that there has been some fraud or improper conduct with reference to the sale;
- (b) that there is some material error in the description of the land;
- (c) that the tax for non-payment of which the land was offered for sale had been paid at the time when the bid for the land was made; or
- (d) that the reserve price, if any, had not been reached,

he may declare the sale to be, and it shall thereupon be, void.

[1983-13]

(12) Where a sale of land is declared void under subsection (11), the Commissioner may issue a fresh warrant for the sale thereof.

[1983-13]

[1983-13]

Conveyance to purchaser and application of proceeds of sale

35.(1) Upon the execution of the deed of conveyance to the purchaser in accordance with any directions of the Commissioner under section 34(10), the land described in the deed shall become vested in the purchaser freed and discharged from all estates, charges and encumbrances except any charges thereon in respect of debts due to the Crown and any tax due or accruing due to the Commissioner.

[1983-13]

- (2) The purchase money from any sale under section 34 shall be applied
- (a) in the first place, in payment of any costs incidental to the sale, including costs or charges incurred in relation to any previous attempts to sell the land;
 - (b) in the next place, in payment of any tax due to the Commissioner at the date of the conveyance,

[1983-13]

and the surplus, if any, shall, subject to subsection (3), be paid to the person entitled thereto.

(3) Where, upon any sale under this Part, there remains in the hands of the Commissioner any surplus after applying the proceeds of the sale in payment of any tax, charges, debts, costs and expenses to which they are applicable, the Commissioner may, if he thinks fit, pay the surplus into the High Court, and that Court may, on the petition of any person entitled or claiming to be entitled to such moneys or part thereof, make an order for the payment of the moneys or any part thereof to the person entitled thereto.

[1983-13]

(4) For the purpose of having the proceeds of sale deposited in the High Court under subsection (3), a formal request in the Form D set out in the Second Schedule shall be addressed by the Commissioner to the Registrar of the Supreme Court.

[1983-13]

[1983-13]

Power to annul sale

36. The Commissioner may, upon the application of the highest bidder at any sale under this Part, annul the sale upon such terms and conditions as the Commissioner thinks proper.

[1983-13]

Saving of certain lights

37. Notwithstanding anything in this Part authorising the Commissioner to sell any land for the recovery of tax, such sale and the deed of conveyance executed to give effect thereto shall not affect any estate, interest, right or property of the Crown in the land.

[1983-13]

Powers of distress or sale may be exercised independently

38. The powers of distress and sale conferred by this Part may be exercised independently of each other, and either simultaneously or consecutively, and shall be in addition to any remedy by action or otherwise which the Commissioner may have under this Act or otherwise at law or in equity.

[1983-13]

Power to make conditions with respect to procedure at sale

39. The Commissioner may make conditions with respect to the procedure at the sale by public auction under any power of sale conferred on him by this Part, and may by such conditions

- (a) require a deposit to be made by the highest bidder and fix the amount thereof;
- (b) fix a reserve price;
- (c) prescribe the time within which the deposit shall be made and the events in which it shall be forfeited;
- (d) provide that in the event of the highest bidder in respect of any land failing to make the required deposit or to complete the purchase within the time fixed therefor respectively, the next highest bidder shall be deemed to be the highest bidder and purchaser of the land.

[1983-13]

PART VIII
MISCELLANEOUS

Tax to be a first charge

40. Tax due shall until paid be a first charge on the land in respect of which it is levied and such charge shall rank prior to all other liens and demands affecting the land.

Restriction on stamping by Registrar of conveyances and certain leases

41.(1) Subject to subsection (1A), the Registrar shall not stamp as duly stamped or as not chargeable with any duty under the *Stamp Duty Act*, Cap. 91

any conveyance of land or any lease of land for a period exceeding 3 years unless there is produced to him

- (a) a valid certificate issued by the Commissioner
 - (i) certifying that all tax due on the land has been paid or that no tax is due on the land,
 - (ii) bearing the date of its issue, and
 - (iii) stating a period from the date of its issue for which it shall be valid;
- (b) a copy of the notification of change of possession given to the Commissioner under section 31 of the *Land Valuation Act*, Cap. 229A bearing a stamp denoting that the Commissioner is in receipt of the original notification.

[1983-13]

[1973-19; 1983-13]

(1A) Where a conveyance is to be made by a landlord to a tenant under the *Tenancies Freehold Purchase Act*, Cap. 239B, the Commissioner shall issue a certificate, as required by subsection (1), that no tax is due and payable in respect of the lot comprised in a plantation tenantry or other tenantry that is to be conveyed, but such a certificate shall not affect the liability of the landlord for any land tax under this Act.

[1983-13]

(2) A certificate issued under paragraph (a) of subsection (1) or subsection (1A) becomes invalid on the expiration of the period stated therein pursuant to sub-paragraph (iii) of that paragraph.

[1983-13]

(3) Upon the production to the Registrar of the documents mentioned in paragraphs (a) and (b) of subsection (1) or in subsection (1A), the Registrar, if he is satisfied as to the matters stated in those documents, shall

- (a) stamp the conveyance or lease to which they relate with a stamp denoting
 - (i) the fact and date of the production of those documents and the date of issue of the certificate mentioned in paragraph (a) of subsection (1) or in subsection (1A), and
[1983-13]
 - (ii) that he is satisfied as to the matters stated therein; and
- (b) unless prohibited from so doing by any other enactment and if so requested by the person producing the same, register or record the conveyance or lease.

[1983-13]

(4) Notwithstanding anything contained in this Act, where a conveyance or lease of land has been stamped in accordance with subsection (3)

- (a) a *bona fide* purchaser for valuable consideration under that conveyance or lease shall not be liable to pay tax which became due and payable before the date of issue of the certificate mentioned in paragraph (a) of subsection (1) and subsection (1A);
[1983-13]
- (b) the land thereby conveyed or leased to such purchaser shall not be subject to any claim in respect of such tax.

(5) This section applies to registered and unregistered land.

[1979-8]

(6) In this Section

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

[1988-12]

Interim tax demand notice**41A.** Where

- (a) an application is made to the Commissioner for a certificate that all the tax due in respect of a particular parcel of land has been paid; and
- (b) the Commissioner is satisfied that difficulties are likely to arise in connection with the recovery of tax payable in respect of that parcel of land if a tax demand notice is not immediately served on the person liable to pay the tax,

[1983-13]

the Commissioner may, in the manner set out in section 12, serve on the person liable to pay the tax an interim tax demand notice; and notwithstanding section 28(1), the tax shall be deemed to have been due and payable before the application for the certificate was made.

[1983-13; 1980-21]

Service of notices in certain cases**42.(1)** Where a person liable to tax in respect of any land

- (a) resides outside Barbados;
 - (b) is unknown to the Commissioner;
- [1983-13]*
- (c) is bankrupt;
 - (d) dies; or
 - (e) is a person whose name appears in the delinquent taxpayers roll,

the Commissioner may serve upon any person in occupation of that land a notice of the amount of tax payable and a demand that any rent then due or thereafter becoming due by the occupier be paid by him to the Commissioner in settlement of the amount of the tax.

[1983-13]

(2) A payment to the Commissioner made by an occupier pursuant to subsection (1) shall be a valid discharge to the occupier for the rent so paid as against all other persons.

[1983-13]

(3) A person on whom a notice and demand for payment has been served pursuant to subsection (1) and who has failed to comply with that demand is liable on summary conviction to a fine of \$1 000 or to imprisonment for 6 months or to both.

[2000-22]

Remedies for the recovery of unpaid tax not subject to limitation

43. Subject to section 41, no enactment relating to the limitation of actions shall bar or affect any action or remedy for the recovery of unpaid tax.

[1973-19]

Remission and refund of tax and rates

44. If the Minister is satisfied on grounds of undue hardship or for any other reason that it would be just and equitable to do so, he may remit or refund the whole or any part of

(a) tax; or

(b) rates deemed by section 47 to be tax due and payable under this Act,

including any penalties thereon, payable or paid by any person.

False declarations

44A. A person who, for the purposes of section 6A, 6B, 6C, 6D, 6E, 6F or 6G makes a false declaration which to his knowledge is false in any particular, is guilty of an offence and is liable on summary conviction to a fine of \$10 000 or to imprisonment for 6 months or to both.

[2007-48]

Regulations

- 45.** The Minister may make regulations
- (a) prescribing anything that is by this Act required to be prescribed; and
 - (b) generally for giving effect to the provisions of this Act.

Reference to rates to be construed as reference to tax

- 46.** From and after 8th February, 1973, a reference in any enactment to rates on or in respect of land shall be construed as a reference to tax imposed by and payable under this Act.

- 47.** *[Omitted.]*

Refund of agricultural levy

- 48.** All levies collected under any order made under sections 9B and 9C of this Act shall be refunded by the Commissioner upon satisfactory proof of payment of such levies.

[1986-24; 1981/182; 1984/57]

FIRST SCHEDULE*(Section 18(2))**Constitution of Land Tax Relief Board*

- 1.(1) The Relief Board shall consist of the Commissioner, who shall be chairman, and not more than 6 other persons appointed by the Minister to whose appointment section 20(1) of the *Interpretation Act*, Cap. 1 shall apply.
- (2) The Minister may appoint any person to act temporarily in place of any member of the Relief Board in case of the absence or inability to act of such member.
- (3) Every member of the Board shall hold office for a term of 3 years unless he dies, resigns or is removed from office by the Minister for cause before the end of that term, but
- (a) a member who is appointed to fill a vacancy created by the death, resignation or removal from office for cause of a former member shall hold office only for the unexpired portion of the term of that former member; and
 - (b) every member is eligible for re-appointment for a further term.
- (4) The Minister may grant leave of absence to a member of the Board, and may appoint a person to act in the place of that member.
- (5) A member of the Board may at any time resign his office by instrument in writing addressed to the Minister, and in the case of a member other than the chairman, transmitted through the chairman; and from the date of the receipt of such instrument by the Minister such member shall cease to be a member of the Board.

[1983-13]

- 2.(1)** 3 members of the Relief Board, including the chairman, shall constitute a quorum thereof.
- (2) Decisions of the Relief Board shall be by a majority of votes, and where the voting is equal the chairman shall have a casting vote.
- 3.** The Relief Board shall meet at such times as may be necessary or expedient for the transaction of business, and such meetings shall be held at such places and times and on such days, as the Board determines.
- 4.** The chairman shall preside at the meetings of the Relief Board.
- 5.** Subject to this Schedule, the Relief Board may regulate its own proceedings.
- 6.** The Minister shall assign a public officer to perform the functions of secretary to the Relief Board.
- 7.** All documents made by, and all decisions of, the Relief Board may be signified under the hand of the chairman or any member of the Board authorised to act in that behalf, or by the secretary of the Board.

SECOND SCHEDULE*(Sections 30(1), 34(4) and (9) and 35(4))*

FORM A

*THE LAND TAX ACT, CAP. 78A**Distress Warrant**To (here insert name of person directed to levy)*

I, _____ Commissioner of Land Tax, by virtue of the powers vested in me by the *Land Tax Act*, Cap. 78A, do hereby authorise you and your assistants to collect and recover the several amounts respectively due for land tax in respect of the several parcels of land contained in the list hereto attached; and for the recovery thereof I further authorise you and your assistants to distrain on such goods and chattels (including chattel houses) as are liable to be distrained on, and for the levying of such distress and for the sale thereof this shall be your warrant.

Given under my hand this _____ day of _____,

Commissioner of Land Tax.

List attached to Distress Warrant

Issued by the Commissioner of Land Tax this _____ day of _____,

Parcels of land	Owner	Land tax in respect of which levy is to be made	Amount

[1983-13]

FORM B

(Section 34(4))

THE LAND TAX ACT, CAP. 78A

Warrant for Sale

To

I, _____, Commissioner of Land Tax, do hereby order you, the said _____, to sell or cause to be sold by public auction at _____ on the _____ day of _____, _____ the several parcels of land described in the list hereto attached in respect of which the sums set out opposite the description of such land are respectively due for land tax and have been for more than three months in arrear and unpaid, save and except such of those parcels of land in respect of which there have been paid to me before the day of such sale the sums so due and payable.

Given under my hand this _____ day of _____, _____,

Commissioner of Land Tax.

List attached to Warrant for Sale

Parcels of land	Owner	Land tax in respect of which land is to be sold	Amount

[1983-13]

FORM C

*(Section 34(9))**THE LAND TAX ACT, CAP. 78A**Warrant for Sale after Postponement*

To

I, _____, Commissioner of Land Tax do hereby order you, the said _____, to sell by public auction at _____ on the _____ day of _____, _____ the parcels of land contained in the list attached to the warrant for sale dated the _____ day of _____, _____, save and except such of those parcels of land in respect of which there have been paid before the sale the sums mentioned in that warrant as being then due and payable.

Given under my hand this _____ day of _____, _____.

Commissioner of Land Tax.

[1983-13]

FORM D

*(Section 35(4))**THE LAND TAX ACT, CAP. 78A**Request of Registrar of Supreme Court*

In the matter of the *Land Tax Act*, Cap. 78A, and of the parcel of land (*describe it*) sold under Part VII of the said Act.

To: The Registrar of the Supreme Court.

Please place to the account of a special fund the sum of \$ being the surplus proceeds of sale of the parcel of land described above which was sold on the day of , under Part VII of the said Act.

Dated this day of , .

Commissioner of Land Tax.

[1983-13]