

**M O N T S E R R A T**

**PROPERTY TAX (AMENDMENT) ACT**

No. 10 of 2017

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Montserrat

Property Tax (Amendment) Act, 2017

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I ASSENT

(Sgd.) Elizabeth Carriere  
Governor

DATE: 21.08.2017

M O N T S E R R A T

No. 10 of 2017

AN ACT TO AMEND THE PROPERTY TAX ACT (CAP. 17.16).

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat, and by the Authority of the same as follows:

**1. Short title**

This Act may be cited as the Property Tax (Amendment) Act, 2017.

**2. Interpretation**

In this Act “**principal Act**” means the Property Tax Act (Cap. 17.16).

**3. Section 2 amended**

Section 2 of the principal Act is amended by inserting the following definitions in the correct alphabetical sequence:

“**Commissioner**” means a person appointed as a Customs and Revenue Commissioner under section 17 of the Montserrat Customs and Revenue Services (Enabling) Act 2017 (No. 6 of 2017);

“**non-Montserratian**” means a person who is not deemed to be Montserratian within the meaning of section 107(2) of the Constitution of Montserrat (Cap. 1.01);

“**year of assessment**” means the period of twelve months commencing on 1 January in each year.”.

**4. Section 13 amended**

Section 13(3) of the principal Act is amended by deleting “Chief”.

**5. Section 14 amended**

Section 14(2) of the principal Act is amended by deleting “Chief”.

**6. Section 20 deleted**

Section 20 of the principal Act is deleted.

**7. Section 21 amended**

Section 21 of the principal Act is deleted and substituted by the following:

**“21. Appeal for property tax relief**

- (1) A person who is liable to pay property tax and is unable to pay the tax may appeal to the Commissioners.
- (2) The Commissioners may require a person to produce any information the Commissioners consider necessary for the purpose of an appeal.
- (3) The Commissioners shall, in hearing an appeal, consider any relevant evidence.
- (4) The Commissioners shall advise the Governor as to whether they are satisfied that it would be just and equitable in the circumstances to reduce or remit the tax payable under the property tax assessment.”.

**8. Section 21A inserted**

The principal Act is amended by inserting the following as section 21A:

**“21A. Reduction or remittance of tax**

- (1) The Governor acting on the advice of Cabinet, on the recommendation of the Commissioners may, by Order, reduce or remit tax payable by a person for the period specified in the Order.
- (2) If the amount of tax due under this Act is \$10 or less, that amount is deemed to have been remitted.”.

**9. Section 41 amended**

Section 41(1) of the principal Act is amended by inserting “inspect,” between “enter on,” and “survey”.

**10. Section 46 amended**

Section 46 of the principal Act is amended by deleting “Chief”.

**11. Section 71 amended**

Section 71 of the principal Act is deleted and substituted by the following:

**“71. Appointment of valuation officers**

- (1) The Deputy Governor may appoint the number of valuation officers and assistant valuation officers as may be required for the purposes of this Act or any other law.
- (2) A person appointed under subsection (1) shall perform—
  - (a) the functions and duties of a valuation officer specified under this Act;
  - (b) the valuation of a hereditament and any other function or duty connected to the valuation of a hereditament—
    - (i) conferred on him under any other law; or
    - (ii) as the Deputy Governor may determine.
- (3) The Deputy Governor may appoint a person to act under this section if the person is the owner or occupier of property in Montserrat.
- (4) Subsection (3) does not authorise a person to whom this section applies to act in relation to a hereditament or part of a hereditament which he owns or occupies.”.

**12. Section 72 amended**

Section 72 of the principal Act is deleted and substituted by the following:

**“72. Write-off of loss etc.**

The Comptroller of Inland Revenue may, in accordance with the rules made under section 77, write-off as loss, a tax or other charge outstanding for more than six years from the end of the year of assessment.”.

**13. Section 74 heading amended**

The heading of section 74 is deleted and substituted by the following:

**“Surcharge - dwelling house not erected”.**

**14. Section 74 amended**

Section 74 of the principal Act is amended by deleting “person who is not a national of Montserrat or not deemed to be Montserratian within the meaning of the Immigration Act” and substituting “non-Montserratian and”.

**15. Section 75 inserted**

The principal Act is amended by inserting the following as section 75:

**“75. Surcharge - dwelling house abandoned**

(1) Subject to this section, if a non-Montserratian who owns land classified as residential land under section 5 or 22(3)(b)—

(a) erects a dwelling house on the land;  
and

(b) due to his abandonment of the land for at least five years, the dwelling house is deemed uninhabitable on inspection under section 41,

the land shall be subject to a surcharge on the property tax at a rate determined by the Governor acting on the advice of Cabinet.

(2) The surcharge under subsection (1) applies if—

(a) a valuation officer, by notice in Form J of the Schedule, specifies the time within which the owner is to complete improvements to the land; and

(b) the owner, without reasonable excuse, fails to complete the improvements to the satisfaction of the valuation officer within the time specified under the notice.

(3) The valuation officer shall—

(a) inspect the dwelling house at the end of the period by which improvements are to be completed; and

(b) if, on inspection, the dwelling house is deemed to be habitable, issue a certificate in Form G of the Schedule certifying the date from which the dwelling house is deemed to be habitable.”.

**16. Section 76 inserted**

The principal Act is amended by inserting the following as section 76:

**“76. Appeal against surcharge**

- (1) A person may appeal to the Commissioners against a surcharge on property tax imposed under section 74 or 75.
- (2) The Commissioners may require a person to produce any information the Commissioners considers necessary for the purpose of an appeal.
- (3) The Commissioners shall, in hearing an appeal, consider any relevant evidence.
- (4) On the hearing of an appeal, the Commissioners may confirm the surcharge or otherwise and shall notify the appellant of their decision.”.

**17. Part 9 inserted**

The principal Act is amended by inserting the following as Part 9:

**“PART 9**

**MISCELLANEOUS**

**“77. Rules**

The Governor acting on the advice of Cabinet may make rules generally for the administration of this Act and may by the rules provide for matters including the procedure to be followed to write off as loss an outstanding tax or other charge.

**78. Regulations**

The Governor acting on the advice of Cabinet may make regulations to give effect to this Act.”.



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**18. Schedule amended**

The Schedule is amended—

(a) in Form G, by deleting “Chief” where it appears before “Valuation Officer”; and

(b) by inserting the following as Form J:

<p>“FORM J PROPERTY TAX ACT (Section 75(2)) <b>NOTICE TO MAKE IMPROVEMENTS</b></p>
To:
.....
Address:
.....
Description of property:
.....
<p><b>TAKE NOTICE</b> that in exercise of the power conferred under section 41 of the Property Tax Act (Cap. 17.16), the valuation officer inspected the property in Block and Parcel No.....in the registration section of..... and deemed the dwelling house situate on the property to be uninhabitable due to abandonment for over five years.</p>

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**TAKE FURTHER NOTICE** that you are to complete the improvements set out below and that if the improvements are not completed to the satisfaction of the valuation officer by (Insert Date) ..... the property shall be subject to a surcharge in accordance with section 75 of the Property Tax Act (Cap. 17.16).

**IMPROVEMENTS REQUIRED**

.....  
.....  
.....

Dated this ..... day of ..... 20.....

.....  
Valuation Officer”.

(Sgd.) Shirley Osborne  
**SPEAKER**

Passed by the Legislative Assembly this 27<sup>th</sup> day of July, 2017.

(Sgd.) Judith Baker  
**CLERK OF THE LEGISLATIVE ASSEMBLY**