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Third Session Eleventh Parliament Republic of  
Trinidad and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

## **Act No. 6 of 2018**

[L.S.]

AN ACT to amend the Property Tax Act, Chap. 76:04

*[Assented to 8th June, 2018]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:

1. This Act may be cited as the Property Tax Short title  
(Amendment) Act, 2018.

Interpretation  
Chap. 76:04

Section 3 amended

**2.** In this Act, “the Act” means the Property Tax Act.

**3.** The Act is amended in section 3—

(a) in the definition of “appeal”, by deleting the words “Commissioner upon an objection by the owner of land to a valuation or” and substituting the words “Board upon an objection by the owner of land to an”;

(b) by deleting the definition of “capital value”;  
and

(c) in the definition of “Minister”, by deleting the words “the assessment and collection of taxes” and substituting the word “finance”.

Section 3A inserted

**3A.** The Act is amended by inserting after section 3 the following new section:

“Building or  
accommoda-  
tion to be  
deemed land

**3A.** Where—

(a) a building occupies separately from other buildings, a location on a single parcel of land, the building shall for the purposes of liability to tax under this Act, be deemed to be land;

(b) a single dwelling accommodation is part of a multi-dwelling building each single dwelling accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land; or

(c) a single commercial accommodation is part of a multi-owner building each single commercial accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land.”.

4. Section 10 of the Act is amended by inserting after Section 10 amended the word “2010” the words “and for the 1st of January of every subsequent year thereafter”.

5. The Act is amended by renumbering section 15 Section 15 amended as section 15(1) and inserting after section 15(1) as renumbered, the following new subsection:

“ (2) The liability to tax of the owner of any chattel fixed or affixed to land does not create a legal entitlement to the land upon which the chattel is located where the owner of the chattel is not the legal owner of the land.”.

6. Section 16 of the Act is amended— Section 16 amended

(a) in subsection (1)—

- (i) by deleting paragraph (c);
- (ii) in paragraph (d), by deleting the words “an incorporated charitable institution” and substituting the words “a charity exempted from Corporation Tax under section 6(1)(g) of the Corporation Tax Act for approved charitable purposes;”;
- (iii) by deleting paragraph (f) and substituting the following paragraph:

“(f) land belonging to the State and in occupation by—

- (i) the State or its servants, where

such servants are entitled to accommodation by virtue of the offices they hold;

(ii) a Statutory Authority; or

(iii) State enterprises listed in Schedule IV;”;

(iv) by deleting paragraph *(h)* and substituting the following new paragraph:

“*(h)* land belonging to the University of the West Indies and occupied by the University of the West Indies or its servants;”;

(v) in paragraph *(k)*, by inserting after the word “to” the words “and occupied by”;

(vi) in paragraph *(l)*, by inserting after the word “to” the words “and occupied by”;

(vii) in paragraph *(m)*, by inserting after the word “to” the words “and occupied by”; and

(viii) in paragraph *(n)*, by inserting after the word “to”, the words “and occupied by”; and

*(b)* by repealing subsection (2).

Section 18 amended

**7.** Section 18 of the Act is amended in subsection (3)(a)(i), by deleting the words “or surname”.

8. Section 19 of the Act is amended— Section 19 amended

- (a) by repealing subsection (4); and
- (b) in subsection (5), by deleting the words “the new” in the first place where they occur, and substituting the words “a new”.

9. Section 20 of the Act is amended— Section 20 amended

- (a) by repealing subsection (1) and substituting the following new subsections:

“ (1) Where there is a change or variation in the information in the possession of the Board in respect of land for which tax liability has been imposed, the Board shall forthwith amend the assessment roll and issue a new notice of assessment under section 17.

(1A) Where as a result of an amendment to the assessment roll there has been—

- (a) an overpayment of tax due, the Board shall, within thirty days of the date of the new notice, refund the amount of such overpayment; and
- (b) an underpayment of tax due, the additional tax shall become due and payable within thirty days of the date of the new notice.”; and

- (b) in subsection (2)—

- (i) delete the words “subsection (1)” and substitute the words “subsection (1A)”; and

- (ii) by deleting the words “one point two per cent per month or part of a month” and substituting the words “six per cent per annum”.

Section 21 amended

**10.** Section 21 of the Act is amended—

- (a) in subsection (1), by deleting the words “next after the annual tax becomes due and payable” and substituting the words “of the receipt of the notice under section 17”;
- (b) by repealing subsection (2);
- (c) in subsection (3), by deleting the words “in respect of an incorrect assessment of taxes”;
- (d) in subsection (5), by deleting the words “its decision” and substituting the words “the final and conclusive assessment”;
- (e) in subsection (6), by deleting the words “in respect of an incorrect assessment of tax, consider the objection and may either confirm, reduce or increase the value” and substituting the words “consider the objection and may either confirm, reduce or increase the tax”;
- (f) in subsection (7), by deleting the words “who fails to file an objection within the time frame specified in subsection (6) may” and substituting the words “and fails to file an objection within the time frame specified in subsection (1) may”;
- (g) in subsection (10), by deleting the words “in respect of an incorrect assessment of tax”;
- (h) in subsection (11), by deleting the words “within twelve months of such expiration”;

- (i) in subsection (12), by deleting all the words after the word “forthwith” and substituting the words—

“—

(a) refund the amount of the overpayment to the owner thereof;

or

(b) off-set other taxes owed under any other written law.”; and

- (j) in subsection (13), by deleting the words “subsection (1) that remains outstanding for more than a period of six months after the date by which it became due, shall bear interest at the rate of one point two per cent per month or part of a month” and substituting the words “subsection (12) that remains outstanding for more than a period of six months from the determination of the objection, shall bear interest at the rate of six per cent per annum”.

**11.** Section 22 of the Act is repealed.

Section 22 repealed

**12.** Section 23 of the Act is amended by repealing subsection (3), and substituting the following subsection:

Section 23 amended

“ (3) The relief granted under this section shall be valid for two years and may be renewed if the conditions of the applicant as evidenced under subsection (2) remains unchanged.”.

**13.** Section 26 of the Act is amended—

Section 26 amended

- (a) in subsection (1), by inserting after the word “do”, the word “or”; and

(b) by inserting after subsection (2), the following new subsection:

“ (3) The Board shall issue a notice in writing of any decision to grant, vary or revoke an authorisation issued under section 23.”.

Section 27 amended

**14.** Section 27 of the Act is amended in subsection (2), by inserting after the word “Where”, the words “, on the application of the successor in title of the estate,”.

Section 29 amended

**15.** The Act is amended in section 29, by renumbering section 29 as section 29(1) and inserting after section 29(1) as renumbered, the following new subsection:

“ (2) A person who has objected to his assessment under section 21 and who is dissatisfied with the decision of the Board, may appeal to the Tax Appeal Board in accordance with the provisions of the Tax Appeal Board Act.”.

Section 31 amended

**16.** Section 31 of the Act is amended—

(a) in subsection (2), by deleting the word “collected” in the second place it occurs and substituting the word “received”;

(b) in subsection (4)(b), by inserting after the word “purpose”, the word “of”; and

(c) by inserting after subsection (4), the following new subsection:

“ (5) For the purposes of this section, the term “owner” shall not include a “tenant.”.

Section 33 amended

**17.** Section 33 of the Act is amended by deleting all the words after the word “before” and substituting the words “30th September in every year.”.



**18. Section 34 of the Act is amended—**

Section 34 amended

- (a) in subsection (1), by deleting the words “on or before 15th September” and substituting the words “or any part remains unpaid on or before 15th March in the following year,”;
- (b) in subsection (2), by deleting the words “(2)” and substituting the words “(1)”;
- (c) in subsection (3), by deleting the word “September” in each place it occurs, and substituting the words “March in the following year”;
- (d) by inserting after subsection (3), the following new subsection:
  - “ (4) The Board may, where it is just and equitable to do so, waive the imposition of any penalty or interest under this Act.”.

**19. Section 35 of the Act is amended by inserting after** Section 35 amended  
the words “that land”, the words “together with any additional taxes and interest thereon”.

**20. Section 36 of the Act is amended by deleting the** Section 36 amended  
words “six months have elapsed since the same became due and owing” and substituting the words “three months have elapsed since a notice of non-payment under section 34 has been sent”.

**21. Section 37 of the Act is amended in subsection (1),** Section 37 amended  
by deleting the words “Comptroller of Accounts, District Revenue Officer or other person to whom the same ought to be paid” and substituting the word “Board”.

**22. Section 38 of the Act is amended in—**

Section 38 amended

- (a) subsection (1), by deleting the word “actual” and substituting the words “amount due in respect of such tax together with the increase of ten per cent and interest of fifteen per cent as provided by section 34 and the”; and

(b) subsection (2), by deleting the words “on demand”.

Section 40 amended

**22A.** Section 40 of the Act is amended—

(a) by deleting the words “and tax payable by him” and substituting the words “any tax payable by him”;

(b) by deleting the word “landlord” and substituting the word “person”; and

(c) by deleting the words “, or to anyone authorised to levy a distress under section 37”.

Section 52A amended

**23.** Section 52A of the Act is amended by deleting the words “31st December, 2015” and substituting the word “30th September, 2017” or such later date as the Minister may by Order prescribe.

Section 53 amended

**23A.** Section 53 of the Act is amended by inserting after subsection (2) the following new subsection:

“ (3) Regulations made under this section shall be subject to negative resolution of Parliament.”.

Section 53A inserted

**24.** The Act is amended by inserting after section 53, the following new section:

“Minister to amend Schedules **53A.** The Minister may by Order amend—

(a) Schedule I, subject to affirmative resolution of Parliament;

(b) Schedules II and III; and

(c) Schedule IV, subject to negative resolution of Parliament.”.

**24A.** Schedule 1 of the Act is amended—

Schedule 1 amended

- (a) by inserting after the word “Residential”, the word “land”;
- (b) by inserting after the word “Commercial”, the word “land”;
- (c) by inserting after the word “Industrial” the word “land”; and
- (d) by inserting after the word “Agricultural”, the word “land”.

**25.** The Act is amended by inserting after Schedule III, the following new Schedule:

## “SCHEDULE IV

[Section 16(1)]

STATE ENTERPRISES CONTROLLED BY THE STATE FOR PUBLIC PURPOSES  
EXEMPTED FROM TAX LIABILITY

Community Improvement Services Limited

East Port-of-Spain Development Company Limited

Education Facilities Company Limited

Estate Management and Business Development Company Limited

InvesTT Limited

National Commission for Self-Help Limited

National Entrepreneurship Development Company Limited

National Health Services Company Limited

National Information and Communication Technology Company Limited

National Infrastructure Development Company Limited

National Schools Dietary Services Limited

Portfolio Credit Management Limited

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STATE ENTERPRISES CONTROLLED BY THE STATE FOR PUBLIC PURPOSES  
EXEMPTED FROM TAX LIABILITY

Palo Seco Agricultural Enterprises Limited  
Rural Development Company of Trinidad and Tobago Limited  
The CEPEP Company Limited  
The Sports Company of Trinidad and Tobago Limited  
Trinidad and Tobago Creative Industries Company Ltd.  
Youth Training and Employment Partnership Programme  
(YTEPP) Limited  
ExporTT Limited  
Public Transport Service Corporation  
Trinidad and Tobago Electricity Commission  
Water and Sewerage Authority  
Agricultural Society of Trinidad and Tobago  
Arima Borough Corporation  
Board of Architecture of Trinidad & Tobago  
Board of Engineering  
Board of Management of the Student Revolving Loan Fund  
Board Regulating the Practice of Medicine and Related  
Professions  
Caribbean Industrial Research Institute (CARIRI)  
Central Bank of Trinidad and Tobago  
Chaguanas Borough Corporation  
Law Association of Trinidad and Tobago  
Chaguaramas Development Authority  
Cipriani College of Labour and Co-operative Studies  
(formerly Cipriani Labour College)  
Council of the Pharmacy Board of Trinidad and Tobago

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STATE ENTERPRISES CONTROLLED BY THE STATE FOR PUBLIC PURPOSES  
EXEMPTED FROM TAX LIABILITY

Couva/Tabaquite/Talparo Regional Corporation  
Criminal Injuries Compensation Board  
Deposit Insurance Corporation  
Diego Martin Regional Corporation  
Eastern Regional Health Authority  
Emergency Ambulance Services Board  
Environmental Management Authority  
Firearms Appeal Board  
Friendly Societies Housing Corporation  
Institute of Marine Affairs  
Land Settlement Agency  
Land Survey Board  
Legal Aid and Advisory Authority  
Maritime and Fisheries Institute of Trinidad and Tobago  
Mayaro/Rio Claro Regional Corporation  
National Carnival Commission of Trinidad and Tobago  
National Emergency Ambulance Services Authority  
National Institute of Higher Education Research, Science &  
Technology  
National Insurance Board of Trinidad and Tobago  
National Library and Information System Authority (NALIS)  
National Museum and Art Gallery  
National Trust of Trinidad and Tobago  
North Central Regional Health Authority  
North West Regional Health Authority

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STATE ENTERPRISES CONTROLLED BY THE STATE FOR PUBLIC PURPOSES  
EXEMPTED FROM TAX LIABILITY

Penal/Debe Regional Corporation  
Point Fortin Borough Corporation  
Police Complaints Authority  
Port-of-Spain City Corporation  
Princes Town Regional Corporation  
Princess Elizabeth Home for Handicapped Children  
Regulated Industries Commission  
San Fernando City Corporation  
San Juan/Laventille Regional Corporation  
Sangre Grande Regional Corporation  
Siparia Regional Corporation  
South West Regional Health Authority  
Sport and Culture Board of Management  
The Children's Authority of Trinidad and Tobago  
The Children's Life Fund Authority  
Tobago Regional Health Authority  
Trinidad and Tobago Association for Retarded Children  
Trinidad and Tobago Association for the Hearing Impaired  
Trinidad and Tobago Blind Welfare Association  
Trinidad and Tobago Bureau of Standards  
Trinidad and Tobago National Steel Symphony Orchestra  
Trinidad and Tobago Securities and Exchange Commission  
Tunapuna/Piarco Regional Corporation  
Zoological Society of Trinidad and Tobago.”

Passed in the House of Representatives this 2nd day of March, 2018.

**J. SAMPSON-MEIGUEL**

*Clerk of the House*

Passed in the Senate this 11th day of May, 2018.

**B. CAESAR**

*Clerk of the Senate (Ag.)*

Senate amendments were agreed to by the House of Representatives this 28th day of May, 2018.

**J. SAMPSON-MEIGUEL**

*Clerk of the House*