

*Legal Supplement Part C to the "Trinidad and Tobago Gazette", Vol. 50,
No. 27, 17th March, 2011*

No. 10 of 2011

First Session Tenth Parliament Republic of
Trinidad and Tobago

HOUSE OF REPRESENTATIVES

BILL

AN ACT relating to exemptions from land and house taxes

THE TAXES EXEMPTION BILL, 2011

Arrangement of Clauses

Clause

1. Short title
2. Exemption from Taxes
3. Grant in aid of rates
4. Water and Sewerage rates

THE TAXES EXEMPTION BILL, 2011

Explanatory Note

(These notes form no part of the Bill but are intended only to indicate its general purport)

The Bill seeks to provide for the exemption from lands and buildings taxes.

Clause 1 of the Bill would contain the short title.

Clause 2 of the Bill would describe the lands and buildings that would be exempted.

Clause 3 of the Bill would provide for the President to grant aid in respect of the rates to a city or borough corporation.

Clause 4 of the Bill would restrict the exemptions in clauses 2 and 3.

BILL

AN ACT relating to exemptions from land and house taxes

[, 2011]

ENACTED by the Parliament of Trinidad and Tobago as follows:

Enactment

1. This Act may be cited as the Taxes Exemption Act, 2011.

Short title

Exemption from
taxes

2. The following lands and houses shall be exempted from all land and house taxes and borough rates:

- (a) buildings occupied solely as churches, chapels, and places of public worship of any religious denomination;
- (b) schoolhouses, offices and playgrounds of any school established under the Education Act;
- (c) hospitals, whether public or estates', asylums, almshouses, and institutions for the relief of the poor, whether occupied for such purpose by public officers or private persons; and
- (d) all lands and buildings belonging to and in the occupation of the University of the West Indies or its immediate servants.

Chap. 39:01

Grant in aid of rates

3. The President may, if he thinks fit, allot to the corporation of any city or borough such sum as he may think fit in aid of the rates of such Corporation, in respect of the occupation for public purposes of any land or buildings situated in such city or borough. But save as aforesaid no rates or land taxes shall be paid or chargeable in respect of any house or land belonging to or occupied for the use of the State.

Water and sewerage
rates

4. The exemptions referred to in sections 2 and 3 shall not extend to any rate made in the City of Port-of-Spain or any borough or in any other district for the purpose of providing water or sewerage, unless otherwise provided in the Act under which such works are authorized or in some regulation made under such Act.

Passed in the House of Representatives this
day of _____, 2011.

Clerk of the House

I confirm the above.

Speaker

Passed in the Senate this _____ day of _____,
2011.

Clerk of the Senate

I confirm the above.

President of the Senate

No. 10 of 2011

FIRST SESSION
TENTH PARLIAMENT
REPUBLIC OF
TRINIDAD AND TOBAGO

BILL

AN ACT relating to exemptions from
land and house taxes

Received and read the

First time

Second time

Third time