CHAPTER 375

REAL PROPERTY TAX

REAL PROPERTY TAX (AMNESTY) ORDER

S.I. 35/2016

(SECTION 33A)

[Commencement 1st July, 2016]

Citation.

1. (1) This Order may be cited as the Real Property Tax (Amnesty) Order.

Amnesty programme. Ch. 375.

2. (1) The Minister, pursuant to section 33A of the Real Property Tax Act, authorises for the year 2016 an amnesty programme to promote and encourage the increased payment of real property tax by persons liable for the payment of such tax to take effect as follows —

(a) a person liable, to pay tax in respect of all property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for any period, shall be entitled to a waiver of 100% of the total surcharge payable on the assessed tax where payment is made of the tax in full on or before the 31st day of March 2017; and

(b) a person liable to pay tax in respect of all property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for any period, shall be entitled to a waiver of 50% of the total surcharge payable on the assessed tax where payment is made of the tax in full on or before the 30th day of June 2017.

(2) Paragraph (1) shall not apply to any tax payer whose account as of the date of the coming into force of this Order, is subject to a debt collection process.

Expiration of programme.

3. This amnesty programme shall expire upon the presentation of the budget for the year 2017.