

LAND TAX (AMENDMENT) ACT, 2016

Arrangement of Sections

1. Short title
2. Insertion of section 28C into Cap. 78A

BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
16th December, 2016.

2016–20

An Act to amend the *Land Tax Act* to provide for a waiver of penalties and interest incurred on arrears of tax.

[Commencement: 26th December, 2016]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Land Tax (Amendment) Act, 2016*.

Insertion of section 28C into Cap. 78A

2. *The Land Tax Act, Cap. 78A is amended by inserting immediately after section 28B the following new section:*

“Waiver of penalties and interest

28C.(1) Subject to subsection (2), where at 15th September, 2016, an amount payable to the Revenue Commissioner as a penalty or interest in respect of arrears of tax is outstanding, the amount payable as a penalty or interest is waived.

(2) The waiver referred to in subsection (1) applies only where the arrears of tax are paid in full not later than 15th February, 2017.”.