

**Land Tax**

Cap. 78A.

**LAND TAX REGULATIONS, 1973**S.I.  
1973/64.

Made by the Minister under section 45 of the Land Tax Act. Cap. 78A.

**1.** These Regulations may be cited as the Land Tax Regulations, 1973.

**2.** An application to the Relief Board for a relief certificate under the Act by a person liable to pay tax in respect of—

- (a) agricultural land;
  - (b) a single dwelling house;
  - (c) an approved organisation for an approved purpose,
- shall be in the Forms A, B and C as set out in the Schedule.

**3.** (1) An application for a relief certificate shall be made within 90 days from the date of the tax demand notice.

(2) An application for a new relief certificate under section 23 (4) of the Act shall be made within 90 days from the date of cessation of the original relief certificate and shall be in the form and manner as prescribed for the original certificate.

**4.** The fee payable in respect of an application under section 10 (6) of the Act for a certified copy or certified extract from the particulars in respect of any parcel of land entered in a land tax roll shall be \$5.

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**THE LAWS OF BARBADOS**

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## SCHEDULE

Cap. 78A.

## LAND TAX ACT

## RELIEF FROM TAX

*Application Form**Form A*

## AGRICULTURAL LAND

I/We .....  
 the person(s) in possession of land as described below do hereby apply for  
 relief from Tax in accordance with the provisions of Section 19 (1) of the  
 Land Tax Act.

I/We attach a certificate from the—

Court of Appeal

High Court

Land Valuation Board

Commissioner of Valuations

Cap. 229A.

certifying that the site value of the land as finally determined under the  
 Land Valuation Act takes into account the potentialities of the land for use  
 other than as agricultural land.

*Section A*

Valuation Number.....

Property..... District..... Parish.....

Acreage..... Value.....

Name(s) and Address(es) of person(s) in possession.....

.....

.....

If the property forms part of the estate of a deceased person, or is subject to  
 any trust, give the name(s) and address(es) of the legal personal representa-  
 tive or trustees and the beneficiaries—

.....

.....

Date when land was purchased or acquired.....

Purchase Price.....Acreage at time of purchase or acquisition

.....

*Section B*

- (i) Is the whole of the land used exclusively for agricultural purposes?  
 .....If not wholly so used, state  
 acreage not so used.....

- (ii) State the use to which the land has been put during the past three  
 years, giving full particulars—

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

*Section C*

A financial statement is required to be submitted with the application stating income from the expenditure on the land, the subject of the application, for the three years prior to this application.

*Section D*

- (i) What was the assessed value of the property immediately prior to the valuation giving rise to this application? .....
- (ii) What was the amount paid for rates on that former valuation? .....
- (iii) What is the amount of taxes payable on the new valuation? .....

*Section E*

Has (Have) the owner(s) prepared or submitted plans for approval to subdivide any part of the land?.....  
.....  
.....

*Section F*

Furnish full details of any other lands owned by the applicant in Barbados—  
.....  
.....  
.....

*Section G*

What are the circumstances which would cause hardship if the applicant is required to pay the whole amount of the land tax payable on the land, the subject of the application?.....  
.....  
.....

**THE LAWS OF BARBADOS**

## DECLARATION

I/We do hereby declare that the answers to the questions in this application (and the attached statements) are to the best of my/our knowledge true and correct.

.....  
Applicant(s)

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## LAND TAX ACT

## RELIEF FROM TAX

*Application Form**Form B*

## SINGLE DWELLING HOUSES

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I/We .....  
the person(s) in possession of land as described below do hereby apply for relief from Tax in accordance with the provisions of Section 19 (1) of the Land Tax Act.

I/We attach hereto a certificate from the—

Court of Appeal  
High Court  
Land Valuation Board  
Commissioner of Valuations

certifying that the valuation of the land as finally determined under the Land Valuation Act takes into account the potentialities of the land as a suitable site for—

- (i) a hotel or guest house; or
- (ii) a shop, office or other commercial building; or
- (iii) an industrial building; or
- (iv) a block of residential flats.

*Section A*

Valuation Number.....

Property..... District..... Parish.....

Area of land.....

Name(s) and address(es) of person(s) in possession.....

If the property forms part of the estate of a deceased person or is subject to any trust, give the names and addresses of the legal personal representative or trustees and the beneficiaries—

.....  
Date when land was purchased or acquired..... Purchase price..... Area at time of purchase or acquisition.....

*Section B*

- (i) If the dwelling house is rented or leased, state—  
     (a) The rental .....  
     (b) Whether the tenant is responsible for rates .....  
     .....  
 (ii) If there are other buildings on the land, give full particulars  
 .....  
 .....  
 .....

## LAND TAX ACT

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## RELIEF FROM TAX

*Application Form**Form C*

## APPROVED ORGANISATIONS

I/We .....  
 the person(s) in possession of land as described below do hereby apply for relief from rates in accordance with the provisions of Section 19 (1) of the Land Tax Act.

I/We attach a certificate from the—

Court of Appeal  
 High Court  
 Land Valuation Board  
 Commissioner of Valuations

certifying that the valuation of the land as finally determined under the Land Valuation Act takes into account the potentialities of the land as a suitable site for— Cap. 229A.

- (i) subdivision; or  
 (ii) a hotel or guest house; or  
 (iii) a shop, office or other commercial building; or  
 (iv) an industrial building; or  
 (v) a block of residential flats.

*Section A*

Valuation Number .....  
 Property..... District..... Parish.....  
 Area of land.....  
 Name(s) and address(es) of person(s) in possession.....  
 .....

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If the property forms part of the estate of a deceased person or is subject to any trust, give the names and addresses of the legal personal representative or trustees and the beneficiaries.....  
 .....  
 Date when land was purchased or acquired.....  
 Purchase Price..... Acreage.....

#### Section B

- (i) Is the whole of the land used exclusively for an approved purpose?  
 .....  
 If not wholly so used, state acreage not so used.....  
 (ii) State the use to which the land has been put during the past three years giving full particulars—  
 .....  
 .....  
 .....  
 .....

#### Section C

A financial statement is required to be submitted with the application stating income from and expenditure on the land, the subject of the application, for the three years prior to this application.

#### Section D

- (i) What was the amount paid for rates last year?.....  
 .....  
 (ii) What is the amount of rates payable on the new valuation?  
 .....

#### Section E

Has (Have) the owner(s) prepared or submitted plans for approval to subdivide any part of the land?  
 .....  
 .....

#### Section F

Furnish full details of any other lands owned by the applicant in Barbados—  
 .....  
 .....  
 .....

Section G

What are the circumstances which would cause hardship if the applicant is required to pay the whole amount of the rates payable on the land, the subject of the application?

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

DECLARATION

I/We do hereby declare that the answers to the questions in this application (and the attached statements) are to the best of my/our knowledge true and correct.

.....  
*Applicant(s)*

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