

**PROPERTY TAX ACT**

**CHAPTER 76:04**

**Act**

**18 of 2009**

Amended by

2 of 2015

6 of 2018

\*10 of 2021

\*21 of 2022

\*15 of 2023

3 of 2024

(\*See Note on page 2)

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**Note on Commencement**

This Act took effect on 1st January 2010. (*See* section 2).

**Note on Repeals**

Sections 55, 56 and 57, respectively, of this Act repealed Part V of the Municipal Corporations Act, Chap. 25:04, the Lands and Buildings Taxes Act, No. 14 of 1920 and the Taxes Exemption Act, No. 26 of 1902.

**Note on Act No. 10 of 2021**

The amendments made to this Act by Act No. 10 of 2021 were deemed to have come into operation on 5th July 2021.

**Note on Act No. 21 of 2022**

The amendments made to this Act by Act No. 21 of 2022 took effect on 14th November 2022.

**Note on Act No. 15 of 2023**

The amendments made to this Act by Act No. 15 of 2023 took effect on 1st January 2024.

**CHAPTER 76:04**

**PROPERTY TAX ACT**

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CHAPTER 76:04

18 of 2009.

PROPERTY TAX ACT

**An Act to make provision for the assessment, rating and taxation of land and for matters incidental thereto.**

\*[ASSENTED TO 31ST DECEMBER 2009]

PART I

PRELIMINARY

- Short title.                   **1.** This Act may be cited as the Property Tax Act.
- Commencement.           **2.** This Act came into operation on 1st January 2010.
- Interpretation.  
[6 of 2018].               **3.** For the purposes of this Act—
- Ch. 58:03.               “agricultural land” has the meaning assigned to it by the Valuation of Land Act;
- “annual rental value” means the annual rental value of land as determined by the Commissioner of Valuations under the Valuation of Land Act;
- “annual taxable value” means the annual rental value subject only to the deductions and allowances mentioned in section 14;
- “appeal” means an appeal to the Tax Appeal Board from a decision of the Board upon an objection by the owner of land to an assessment of tax;
- “assessment” includes re-assessment and “assess” shall be construed accordingly;
- Ch. 75:01.               “Board” means the Board of Inland Revenue created under the Income Tax Act;
- “commercial land” has the meaning assigned to it by the Valuation of Land Act;
- Ch. 58:03.               “Commissioner” means the Commissioner of Valuations appointed under section 3 of the Valuation of Land Act;
- “industrial land” has the meaning assigned to it by the Valuation of Land Act;

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\*See section 2 for date of commencement.

“land” means—

- (a) all land, messuages, tenements and hereditaments, corporeal and incorporeal, of every kind and description, or any estate or interest therein, together with all paths, passages, ways, water-courses, liberties and privileges;
- (b) land covered with water; and
- (c) all buildings, or any part of any building, and all structures, machinery, plant, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land;

“Minister” means the Minister with responsibility for finance;

“owner” includes the owner or occupier of any land, and the receiver, attorney, agent, manager, guardian or committee of any such owner or occupier and any other person in charge or having the control or possession of any land in the right of the owner, or having the possession in his or her own right or as guardian of any person of any such land;

“parcel of land” or “parcel” means land which is separately held by an owner or a person in possession of land which the Commissioner directs should be valued as a separate parcel of land;

“Regulations” means regulations made under section 53;

“residential land” has the meaning assigned to it by the Valuation of Land Act;

“tax” includes any annual tax assessed under this Act and any tax, rate, charge, assessment or imposition to which the provisions of this Act may be declared by any Act to be applicable; and

“Tax Appeal Board” means the Appeal Board established under the Tax Appeal Board Act.

Ch. 4:50.

**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;

Building or accommodation to be deemed land. [6 of 2018].

L.R.O.

- (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.

Act binds the State.

4. This Act binds the State.

PART II

THE ASSESSMENT ROLL

Preparation of Assessment Roll.

5. The Board shall on the commencement of this Act, prepare a roll of all lands liable to tax under this Act, (hereinafter referred to as the "Assessment Roll").

Contents of Assessment Roll.  
Ch. 58:03.

6. The Assessment Roll shall comprise all the information contained in the Valuation Roll created by the Commissioner under the Valuation of Land Act in respect of land and the deductions and allowances and the assessed tax in respect of the land.

Assessment Roll may be used as evidence.

7. The production of an extract of the Assessment Roll for the time being in force shall be received as sufficient evidence of the due making and validity of the valuations and annual tax therein contained.

Errors on Assessment Roll.

8. No error, misnomer or misdescription in any notice or the Assessment Roll and no omission to enter therein the names of owners or reputed owners, nor any error in the names of owners or reputed owners, nor any error in the names entered therein as those of the owners or reputed owners of any land, shall in any way vitiate such notice or any valuation or assessment contained in the Assessment Roll or in any way affect the liability of any owner to any annual tax payable in respect of such land.

**9.** The owner of land which has for any reason not been entered in the Assessment Roll or assessed shall not by reason of that fact be relieved from the liability to have the land valued and taxed and the Commissioner may at any time value such land in accordance with the Valuation of Land Act.

Land not on Assessment Roll liable to assessment.

### PART III

#### ASSESSMENT OF PROPERTY TAXES

**10.** There shall be raised, levied, collected by and paid to the Board for the year beginning 1st January 2010 and for the 1st of January of every subsequent year thereafter, an annual tax in respect of all land.

Assessment of tax. [6 of 2018].

**11.** The tax payable on land shall, in respect of the annual taxable value of the land, be based on the percentages set out in Schedule I.

Amount of tax payable.  
Schedule I.

**12.** The Valuation Roll created by the Commissioner under the Valuation of Land Act, shall be used to identify land for the purpose of assessment of tax under this Act and the Board of Inland Revenue shall assess taxes under this Act based on the valuations conducted by the Commissioner of Valuations under the Valuation of Land Act.

Valuation Roll to be used for assessment.

Ch. 58:03.

**13.** Where the Valuation Roll identifies the value of land for the purpose of assessment of tax on the land, that value minus the allowances and deductions allowed under section 14 shall be considered the annual taxable value for the purpose of section 11.

Calculation of annual taxable value.

**14.** (1) The Board of Inland Revenue in assessing any land for the purposes of this Act may make deductions and allowances in respect of voids and loss of rent equivalent to ten per cent of the annual rental value given in respect of the land in the Valuation Roll.

Power to make deductions.

(2) The Minister may by Order increase or decrease the percentage of the deductions and allowances under subsection (1).

(3) An Order under subsection (2), shall be subject to affirmative resolution of Parliament.

Owner of land  
liable to pay  
tax.  
[6 of 2018].

**15.** (1) An owner of land shall be liable under this Act for the payment of tax.

(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.

Exemption  
from taxation.  
[6 of 2018].

**16.** (1) All land in Trinidad and Tobago is liable to taxation under this Act, subject to the following exemptions:

Ch. 39:01.

(a) lands used exclusively as churches, chapels and places of public worship of any religious denomination and every cemetery or burial-ground that is enclosed and actually required, used and occupied for the interment of the dead, but not land that is rented or leased by a church or religious organisation to a person other than another church or religious organisation;

(b) school buildings, offices and playgrounds of schools within the meaning of the Education Act;

(c) ***(Deleted by Act No. 6 of 2018);***

Ch. 75:02.

(d) land owned, occupied and used exclusively by a charity exempted from Corporation Tax under section 6(1)(g) of the Corporation Tax Act for approved charitable purposes;

(e) land of a designated class that is declared by the Minister to be exempt wholly or partially from taxation under this Act;

(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;

(g) land used for the purposes of public hospitals, public asylums and all almshouses and institutions for the relief of the poor, whether publicly or privately administered;

- (h) land belonging to the University of the West Indies and occupied by the University of the West Indies or its servants;
- (i) land belonging to and occupied by the Council of Legal Education;
- (j) land owned or occupied by a foreign government or international organisation of which Trinidad and Tobago is a member;
- (k) land belonging to and occupied by a tertiary learning institution owned or managed by the State;
- (l) land belonging to and occupied by the University of Trinidad and Tobago;
- (m) land belonging to and occupied by the College of Science, Technology and Applied Arts, (COSTAATT); and
- (n) lands belonging to and occupied by the University of the Southern Caribbean.

(2) ***(Repealed by Act No. 6 of 2018).***

**17.** (1) The Board shall, on or before 31st March in each year, cause a notice of assessment specifying—

Notice of  
assessment.

- (a) the unique land identification number or other number by which the land is identified;
- (b) the annual rental value of the land;
- (c) the annual taxable value of the land;
- (d) the annual tax payable in respect thereof;
- (e) any deductions and allowances applied to the tax on the land;
- (f) the time when and where such annual tax is to be paid;
- (g) penalties and consequences for failure to pay the tax; and
- (h) the right to object to such assessment made under this Act and the procedures to be utilised in making an objection,

to be served on or delivered to the owner or occupier of the land personally or his agent or attorney or by being sent by post to his last known business or private address.

(2) Notwithstanding subsection (1), where a notice requires the attendance of any person or witness before the Board and the service of the notice is to be effected by post, the notice shall be by registered post.

(3) A notice sent by post shall be deemed to have been served, in the case of a person residing in Trinidad and Tobago, not later than the fifteenth day succeeding the day when posted and, in the case of persons not so resident, not later than the thirtieth day succeeding the day on which the notice would have been received in the ordinary course by post, and in proving such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

(4) Any default or failure to comply with the provisions of this section or the non-receipt of a notice of assessment by the owner of land shall not affect the liability of the owner to pay any tax in respect thereof nor shall it affect the validity of any action taken for the recovery of such tax.

Power of Board to issue notice of assessment. [3 of 2024].

\*17A. Notwithstanding the date specified in section 17(1), for the year 2024 only, the Board shall cause a notice of assessment to be issued on or before 30th June.

Liability not affected by inaccurate or incomplete assessments, absence of assessments, errors of form or description. [6 of 2018].

**18.** (1) Liability for tax under this Act shall not be affected by an incorrect or incomplete assessment or by the fact that no assessment has been made.

(2) No assessment, warrant or other proceeding purporting to be made in accordance with the provisions of this Act shall be quashed or deemed to be void or voidable for want of form, or be affected by reason of a mistake, defect or omission therein if the same is in substance and effect in conformity with or according to the intent and meaning of this Act or any written law amending the same, and if the person assessed or intended to

\*See LN 115/2024, 132/2024, 175/2024 and 199/2024 for extension of time orders.

be assessed or affected thereby is designated therein according to common intent and understanding.

- (3) An assessment shall not be impeached or affected—
- (a) by reason of a mistake therein as to—
    - (i) the name of a person liable;
    - (ii) the description of any property; or
    - (iii) the amount of tax charged; or
  - (b) by reason of any variance between the assessment and the notice thereof, provided that in cases of assessment, the notice thereof shall be duly served on the person intended to be charged, and such notice shall contain, in substance and effect, the particulars on which the assessment is made.

**19.** (1) Where land has been omitted from the Assessment Roll, it may at any time be added while the Assessment Roll is in operation and shall thereupon become liable for payment of the tax for the year within which such addition is made and also for the payment of any tax for the preceding period during which the Assessment Roll has been in operation.

Land omitted from the Assessment Roll. [6 of 2018].

(2) The Board of Inland Revenue shall give notice to the owner of the omitted land under subsection (1) of the amount of tax assessed thereon.

(3) The tax assessed under this section shall become due and payable on the expiration of thirty days from the date of such notice.

(4) ***(Repealed by Act No. 6 of 2018).***

(5) Where a new building under this section stands on premises already assessed and entered in the Assessment Roll in force, the taxes payable in respect of the land for the unexpired portion of the year in which it was erected shall be calculated upon the difference between the taxes assessed before the erection of a new building and the taxes assessed after the erection of the new building.

(6) The difference under subsection (5), between the assessed taxes, as well as the taxes appearing in the Assessment Roll in force before the erection of the new building, shall be a charge upon the land and all necessary entries and alterations shall be made in the Assessment Roll in force.

Refund on tax paid.  
[6 of 2018].

**20.** (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.

(2) Any amount of a refund under subsection (1A) 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 six per cent per annum from the day after the expiration of that period until the amount outstanding is satisfied.

(3) All taxes payable under this section in respect of any land shall until paid, be a charge upon such land.

(4) The Board shall amend the assessment roll as a consequence of any reduction in the valuation of land.

#### PART IV

#### OBJECTIONS, RELIEF, REVALUATIONS AND APPEALS

Objections to assessments.  
[6 of 2018].

**21.** (1) The owner of land who is dissatisfied with the assessment of the Board may, within twenty-one days of the receipt of the notice under section 17, notify the Board in writing of his objection thereto.

(2) *(Repealed by Act No. 6 of 2018).*

(3) Where the Board is in receipt of an objection under this section it may, by notice in writing, require the owner of the land to furnish within a specified time such particulars as it may require for the purpose of dealing with the objection.

(4) Where in reconsidering an assessment for the purposes of an objection, the Board, under subsection (3), requires the owner of the land objecting to the assessment to furnish particulars within a specified time and the owner of the land refuses or neglects to furnish the particulars within the specified time, the notice of objection delivered by the owner of the land shall cease to have effect and the assessment shall be final and conclusive.

(5) The Board shall serve notice on the objector of the final and conclusive assessment under subsection (4).

(6) The Board shall, within one year of receipt of any notice of objection consider the objection and may either confirm, reduce or increase the tax or make such other adaptations thereto as it considers just.

(7) The owner of land who is dissatisfied with the assessment of the Board and fails to file an objection within the time frame specified in subsection (1) may apply to the Board for an extension of time in which to file an objection, and the Board on receipt thereof, may grant the extension.

(8) An application under subsection (6) may be made out of time where the Board is satisfied that there was a reasonable excuse for not making the application within the time limit, and that the application was made thereafter without unreasonable delay.

(9) Where the Board disallows an objection for the reason that it was not satisfied under subsection (8), an appeal shall lie to the Tax Appeal Board from such decision.

(10) Where the Board is in receipt of an objection under subsection (1), it shall notify the objector of its decision in writing.

Ch. 4:50.

(11) Where, upon the expiration of twelve months after the service of the notice of objection the Board fails to determine the objection, the person who has disputed his assessment, may, notwithstanding section 7(2) of the Tax Appeal Board Act, appeal to the Tax Appeal Board.

(12) Where as a result of any reduction in the assessment of land under this Act, there has been an overpayment by the owner of the land relative to the overpayment of the annual tax due, the Board shall forthwith—

- (a) refund the amount of the over-payment to the owner thereof; or
- (b) off-set other taxes owed under any other written law.

(13) Any amount of a refund under 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 from the day after the expiration of that period until the amount outstanding is satisfied.

**22. (Repealed by Act No. 6 of 2018).**

Deferral of tax.  
[6 of 2018].

**23. (1)** The Board may upon the application of the owner of land authorise the deferral of the payment of the assessed tax on the land on the grounds of the impoverished condition of the owner and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that owner would otherwise ensue.

(2) An application under subsection (1) shall be made in writing in the prescribed form and shall be accompanied by evidence that the applicant—

- (a) is in receipt of—
  - (i) a public assistance grant;
  - (ii) a disability grant;
  - (iii) a senior citizens' pension; or

- (iv) a Trinidad and Tobago conditional cash transfer card,  
from the State; or
- (b) does not receive an annual income exceeding the maximum amount specified in section 3 of the Senior Citizens' Pension Act.

Ch. 32:02.

(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) remain unchanged.

**24.** Before the Board authorises a deferral under section 23, the applicant shall furnish such proof of eligibility under section 23 relevant to the determination of the application as the Board may require.

Proof of necessity for relief.

**25.** An authorisation issued under section 23 may be made subject to such conditions as the Board may think fit and any such conditions shall be specified in the authorisation.

Conditions for relief.

**26.** (1) The Board may at any time vary or revoke an authorisation issued under section 23 if it is satisfied, having regard to any alteration in the circumstances of the owner, that it is appropriate so to do or where there has been a breach of any condition specified in the authorisation.

Board may vary or revoke authorisation. [6 of 2018].

(2) Before exercising its powers under this section, the Board shall afford to the owner a reasonable opportunity to show cause why the authorisation should not be varied or revoked, as the case may be.

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

**27.** (1) Subject to subsection (2), any period of deferment specified in an authorisation issued under section 23 shall determine on the death of the owner concerned and thereupon the tax in respect of which deferment was authorised shall become immediately due and payable out of the estate of the deceased owner.

Any period of deferment to cease on death of the owner. [6 of 2018].

(2) Where, on the application of the successor in title of the estate, the Board is satisfied, having regard to the impoverished condition of the successors in title of the estate and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that successor in title would otherwise ensue, the Board may recommend that the President authorise the total or partial exemption of the tax payable up to the death of the deceased owner.

False statements in applications for relief.

**28.** Any person who, in connection with any application for an authorisation under section 23, makes any written or oral statement which he knows or has reason to believe to be false in any material particular, commits an offence and is liable on summary conviction to a fine of five thousand dollars.

Appeals. [6 of 2018]. Ch. 4:50.

**29.** (1) Appeals to the Tax Appeal Board under this Act shall be done in accordance with the Tax Appeal Board Act.

(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.

Variation or alteration to be entered in the Valuation Roll.

**30.** Where the Tax Appeal Board or the Court of Appeal has varied a decision of the Board, or where the Board has, by virtue of the power conferred on it by this Act, altered the assessment of land, the Board shall cause the variation or alteration to be entered in the Assessment Roll.

#### PART V

#### RECOVERY OF TAXES

Payment of tax. [6 of 2018].

**31.** (1) The annual tax to be paid in respect of all land shall be paid by the owner of the land.

(2) Notwithstanding subsection (1), the amount to be collected from the owner of land may be received from the tenant or occupier of the land or any part thereof and the tenant or

occupier may deduct the amount paid from the rent payable by him in respect of the land.

(3) Nothing in subsection (1) shall be construed as affecting any contract between the landlord and tenant with respect to the payment of such tax.

(4) Where the owner of land has contracted to let the same to a tenant at a stated rent and the annual taxable value of the land is subsequently increased by reason of the fact that account is taken of machinery and plant therein, then if—

- (a) the machinery and plant belong to the tenant; and
- (b) the contract was made without reference to the possibility that the machinery and plant might be taken into account for the purpose of determining the annual taxable value of the land,

the owner is entitled to recover from the tenant, as a civil debt the amount by which the tax payable by him has been increased by reason of the fact that the machinery and plant had been taken into account.

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

**32.** (1) Any annual tax due under this Act together with any statutory increase which may have accrued under this Act shall, until paid, be a charge on the land in respect of which the annual tax is due and payable on and without prejudice to such charge and to the power of sale conferred by the Rates and Charges Recovery Act on the annual tax and the statutory increase, if any, may be recovered from the owner of the land by action in any Court of competent jurisdiction or by distress on any goods and chattels including any moveable tenement standing on land forming part of the land which may be found in or upon the land.

Unpaid tax a  
charge on land.

Ch. 74:03.

(2) Where the land consists of a moveable tenement and the tenement is removed before the annual tax due in respect thereof is paid, the annual tax shall remain a charge on the land and

may, without prejudice to the charge and to the statutory power of sale for the enforcement thereof, be recovered from the owner of the land by action in any Court of competent jurisdiction.

(3) For the purpose of this section, “moveable tenement” means a residential unit which is not permanently affixed to the ground or any other structure.

Date when tax due and payable. [6 of 2018 15 of 2023].

**\*33.** (1) The annual tax due and payable in respect of every land shall be paid to the Board on 30th September in every year.

(2) The Minister may by Order, subject to negative resolution of Parliament, authorise a Municipal Corporation to collect tax and to refer the non-payment of any tax to the Board.

(3) The Board shall, where the Assessment Roll has been prepared for a year of tax relative to residential land, forward to each Municipal Corporation in relation to its Municipality, the names, addresses and unique identifiers of the owners of land and the amount of tax so assessed thereto.

Ch. 25:04.

(4) Notwithstanding any written law, a Municipal Corporation may retain for its own use all taxes collected which shall be paid into the Corporation Fund established under section 109 of the Municipal Corporations Act.

(5) A Municipal Corporation shall notify the Board of the names, addresses and unique identifiers of the owners of land and the amount of tax not paid at 30th September every year.

Notice of penalties for non-payment of interest and forfeiture. [6 of 2018 15 of 2023].

**\*34.** (1) Where any amount of tax is not paid or any part remains unpaid on or before 30th September every year, the Board shall, acting on its own records or upon notification given by a Municipal Corporation under section 33(3) cause a Notice of non-payment to be sent to the owner of the land notifying him—

- (a) of the non-payment of the assessed tax which is due to be paid and that interest on the amount due shall be added at the rates set out in subsection (3); and

\*See LN 175/2024 and LN 199/2024 for extension of time orders.

(b) the liability of his land to be distrained against or forfeited if the amount due is not paid.

(2) A Notice under subsection (1) shall be sent by registered post.

(3) Where any amount of tax is not paid on or before 30th September in every year—

(a) a further sum of 10 per cent on the amount of tax shall be added thereto by way of an increased tax; and

(b) interest at the rate of 15 per cent per annum on the amount of tax is to be applied to the tax as increased from 1st October in the following year to the date of payment,

unless the Board is satisfied that the failure to pay the taxes did not result from the default of the taxpayer.

(4) The Board may, where it is just and equitable to do so, waive the imposition of any penalty or interest under this Act.

**35.** Where arrears of annual tax payable in respect of land are outstanding, the Board shall, on receipt of moneys paid for annual tax or any statutory increases in respect of such land for any year, apply such moneys towards the liquidation of any arrears of annual tax in respect of that land together with any additional taxes and interest thereon in the order in which they become due for every previous year.

Liquidation of any arrears. [6 of 2018].

**36.** Where arrears of annual tax payable on land are outstanding, or part thereof is unpaid, and three months have elapsed since a notice of non-payment under section 34 has been sent, the Board shall cause a Notice of Demand to be sent to the owner of the land by registered post.

Notice of where tax assessed not paid. [6 of 2018].

**37.** (1) Where any tax assessed under this Act or part thereof is unpaid, the Board has served Notice under section 36 and twelve months have elapsed since the same became due and

Power to distrain. [6 of 2018].

owing, the Board may at anytime before actual forfeiture under section 41 authorise the levying of a distress—

- (a) upon the goods, chattels, and effects of the owner; or
- (b) upon the goods, chattels and effects, being upon the lands so charged with such tax of the tenant or occupier of the lands or any part thereof charged with such tax.

Schedule II.

(2) The authority to distrain under this section may be made in the form set out in Schedule II, and such authority shall be a sufficient warrant and authority to levy by distress the amount of taxes unpaid and in arrears and penalties and interests thereon.

(3) For the purpose of levying any distress under this section, any person may, if expressly authorised in writing by the Board, execute any warrant of distress, and if necessary, break open any building in the daytime for the purpose of levying such distress.

(4) An officer of the Board executing a warrant of distress under this section may call to his assistance any police officer and it shall be the duty of every police officer when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

Distress at the cost of the owner. [6 of 2018].

**38.** (1) The distress taken under section 37 may, at the cost of the owner thereof, be kept for four days, at the end of which time if the 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 costs and charges of and incidental to the distress are not paid, the same may be sold.

(2) Out of the proceeds of such sale, there shall first be paid the costs and charges of and incident to the sale and keeping of the distress, and subsequently the amount due in respect of the tax with such increase as aforesaid, and the residue if any, shall be payable to the owner of the goods distrained upon.

Goods for distress.

**39.** In exercise of the powers of distress conferred by this Act upon the goods, chattels and effects of the owner, it is hereby declared that the Board may distrain upon all such goods,

chattels and effects wherever the same may be found, and although the same may be elsewhere and not upon lands actually charged with and liable for the payment of any tax.

**40.** No goods or chattels whatever belonging to any owner at the time any tax payable by him is in arrears shall be liable to be taken by virtue of any warrant of distress issued by any person, or by virtue of any assignment, on account or pretence whatever, unless the party at whose suit any such warrant of distress, execution or seizure shall be sued or made, or to whom such assignment shall be made, shall before sale or removal of such goods or chattels, pay or cause to be paid to the Board, any tax due at the time of seizing such goods or chattels.

Distress other  
than by the  
Board.  
[6 of 2018].

**41.** (1) Where any tax or any part thereof due in respect of any land remains in arrears and unpaid for the period of five years from the day when it became due and payable, the President may, by warrant under his hand, reciting that a sum specified in such warrant, due on account of the tax and for five years in such warrant, is and has for the full period of five years been in arrears and unpaid, order that such lands be forfeited to the State, and immediately upon the registration of such warrant as hereinafter provided, such land shall be forfeited, and shall vest in the State, in absolute dominion, free and discharged from all rights, estates, interests, equities and claims of any other person.

Warrant for  
forfeiture.

(2) The President shall not sign a warrant under subsection (1), unless the Board has previously caused a notice to be published in the *Gazette* and in one newspaper in daily circulation in Trinidad and Tobago and posted up in a conspicuous place at its office and sub-offices for a period of one month, notifying the owners of the lands, and all persons interested in them, that unless a sum specified in such notice, being the sum which at the expiration of a specified period of five years or some longer period, became or would become due in respect of the tax in arrears, increasing according to the Act, is paid before the expiration of the specified period, together with all sums which at the time of payment may be due in respect of any tax, the said lands will be liable to forfeiture to the State.

(3) In order to obtain possession of any lands forfeited under this section, the Commissioner of State Land shall issue a warrant under his hand directed to the Board, Marshal, police officer, or other person authorising him to take possession on behalf of the State and to evict all other persons occupying the land.

Schedule III.

(4) A warrant issued under subsection (3), shall be in the form set out in Schedule III.

Registration of  
warrant for  
forfeiture.

**42.** (1) The Board shall register every warrant of forfeiture issued under this Act in the office of the Registrar General and until the warrant is so registered, it shall be of no effect.

(2) The Registrar General shall receive no fee in respect of the registration of a warrant of forfeiture under subsection (1).

Registered  
warrant as  
evidence.

**43.** Where any warrant of forfeiture under this Act is registered in the office of the Registrar General, any recital therein required by this Act shall, in any proceedings relating to the title to the lands thereby ordered to be forfeited, be conclusive evidence of the facts stated in such recital.

Forfeited land.

**44.** (1) Any land forfeited under this Act may be dealt with as vacant or waste State lands.

(2) The President may fix any higher price than the upset price of State lands for any such forfeited land as may be wholly or in part cultivated or built upon.

(3) The President may, upon the petition of any person being owner of or having any right to or interest in any land forfeited under this Act, re-grant the same land or such right or interest therein as he may deem just.

(4) The President, if he thinks fit, may, out of the moneys arising from the sale, give to any person deprived of any right or interest in such land such sum of money by way of compensation as he thinks just.

Land  
unoccupied for  
sixteen years.

**45.** (1) Any land which for a period of sixteen years has been unoccupied and unassessed, and upon which during such period, no taxes have been paid, shall be liable to be forfeited to the State.

(2) The President may, by warrant under his hand, reciting that such land has been unoccupied and unassessed for a period of sixteen years, and that no taxes have been paid thereon during such period, order that such land be forfeited to the State, and thereupon such land and building shall be forfeited accordingly and shall vest in the State in absolute dominion, free and discharged from all rights, estates, interests, equities, and claims of any other person.

(3) The President shall not issue or sign a warrant under this section unless the Board has first certified under its hand that such land has, for the full period of sixteen years next preceding the date of such certificate, been unoccupied and unassessed and that no taxes have been paid thereon during such period and unless the Commissioner of State Lands on such certificate has caused a notice to be published in the *Gazette* and in one newspaper published on at least three occasions and circulating in Trinidad and Tobago that unless any person can show good cause to the contrary before a date to be mentioned in such notice, and which shall not be earlier than twenty-eight days after the issue of such notice, such land will be forfeited.

(4) The President may decide upon any claim which may be made to any land which may be advertised as so liable to forfeiture, and may make such order in relation thereto as he may think fit.

**46.** (1) Any petition for the re-grant of any land forfeited under this Act, or of any interest therein, or for any allowance in respect of any right or interest in any such forfeited land sold, shall be addressed to the President and shall be delivered to the office of the Commissioner of State Lands.

Re-grant of  
land forfeited.

(2) The President may, where he thinks fit, refer a petition under subsection (1), to the Commissioner of State Lands or the Board, Appeal Board or other person with directions to report thereon.

(3) The person to whom any such petition is referred may take such evidence as he may think proper in order to enable him to make his report.

(4) Evidence under subsection (3) may be given either *viva voce* or by statutory declaration.

(5) In the case of evidence given *viva voce* the witness before giving evidence shall make the following declaration:

“I declare that the evidence which I have given in this matter shall be the truth, the whole truth and nothing but the truth.”.

(6) Any witness who, having made such declaration, makes as part of his evidence any assertion as to any matter of fact, opinion, or belief which is false and which he knows or believes to be false or does not believe to be true, commits an offence and is liable on conviction on indictment to a fine of five thousand dollars.

Prosecution for offences under this Act.

Ch. 4:20.

**47.** (1) Subject to this Act, an offence under this Act may be prosecuted and any penalty or forfeiture imposed by this Act may be sued for, prosecuted and recovered summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the Board.

(2) A person authorised in writing by the Board may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty.

Succession of Commissioner of State Lands.

**48.** Upon the death, removal or resignation of any Commissioner of State Lands, all estates, rights and powers vested in him by this Act shall vest in his successor in office, and all actions by his predecessor for carrying out the duties imposed upon him by this Act may be continued by such successor.

Penalty for obstructing authorised agent.

**49.** Anyone who prevents any person authorised by warrant under this Act from taking possession of any land, or who molests, obstructs or hinders any such person in taking such possession, or who assaults, obstructs, molests or hinders any person whomsoever in the execution of his duty or in doing anything which he is empowered to do by any regulation made under this Act, commits an offence and shall be liable on summary conviction to a fine of five thousand dollars.

**PART VI**

**THIRD PARTY AGENCIES PAYMENTS**

**50.** (1) The owner of land whose land has been assessed under this Act may, in making payments to the Board in respect of the assessed sum which is due and owing to the Board, utilise any of the third party payment agencies prescribed by the Minister by Order.

Payments may be made through third parties.

(2) A third party payment agency in receiving a payment on behalf of the owner of land under subsection (1) shall—

- (a) forward such payment and a record of such payment, by any means, to the Board; and
- (b) issue a receipt of the payment to the owner of the land.

**51.** Notwithstanding any other written law, the Board may receive, by any means, payments from the owner of land for sums due and owing under this Act, through a third party payment agency subject to general or specific directions of the Minister.

Board may receive third party agencies payments.

**PART VII**

**MISCELLANEOUS**

**52.** (1) If any act, or anything required to be done at or within a fixed time under this Act cannot or is not so done, the Minister may by Order, from time to time, appoint a later time for doing the same, whether the time or any later time appointed within which the act ought to have been done has or has not elapsed or expired.

Power of Minister as to times for doing acts, etc. [3 of 2024].

(2) Any act done within the time or later time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.

**52A.** Notwithstanding any written law to the contrary, the payment of any tax under this Act shall be waived for the period 1st January 2010 to 31st December 2023 or such later date as the Minister may by Order prescribe.

Waiver of taxes. [2 of 2015 6 of 2018 15 of 2023].

Regulations.  
[6 of 2018].

**53.** (1) The Minister may make Regulations for the better carrying out of the purposes of this Act.

(2) Notwithstanding the generality of subsection (1), the Minister may make Regulations prescribing forms and other instruments as may be required under this Act.

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

Minister to  
amend  
Schedules.  
[6 of 2018  
3 of 2024].

**53A.** The Minister may by Order amend—

- (a) Schedule I, subject to negative resolution of Parliament;
- (b) Schedules II and III; and
- (c) Schedule IV, subject to negative resolution of Parliament.

Transitional.  
[10 of 2021  
21 of 2022].

**54.** (1) On the coming into force of this Act all payments due and owing for land and building taxes under the Lands and Buildings Taxes Act and Part V of the Municipal Corporations Act shall remain due and owing and be treated as if they were due and owing under this Act.

(2) Notwithstanding any written law to the contrary, there shall be, in respect of the taxes referred to in subsection (1), a waiver of the following liabilities:

- (a) interest on an outstanding tax due and payable for the years up to and including the year ending 31st December 2021, where the tax is paid prior to or during the prescribed period;
- (b) outstanding interest charged on an outstanding tax due and payable for the years up to and including the year ending 31st December 2021, where the tax is paid prior to or during the prescribed period;
- (c) a penalty due and payable on or in respect of a tax or outstanding tax or interest for the years up to and including the year ending 31st December 2021, where the tax is paid prior to or during the prescribed period;

- (d) a penalty on an outstanding return for the years up to and including the year ending 31st December 2021, where the return is filed prior to or during the prescribed period; and
- (e) a penalty with respect to a return for the years up to and including the year ending 31st December 2021 filed prior to 14th November 2022, where such penalty has not been paid.

(3) For the avoidance of doubt, the waiver granted under subsection (2) shall not—

- (a) affect a liability to a tax which is due and payable under this Act; and
- (b) apply to any interest or penalty paid prior to 14th November 2022.

(4) Where a tax or return remains outstanding after the end of the prescribed period, the interest and penalty which would have been payable on the outstanding tax or return shall be revived and become payable as if the waiver in subsection (2) had not been granted.

(5) For the purposes of this section, “prescribed period” means the period commencing on 14th November 2022 and ending on 17th February 2023.

(6) The Minister with responsibility for finance may, by Order, prescribe a later date to end the prescribed period.

**55.** The Municipal Corporations Act is amended by repealing Part V.

Repeal of Part V  
of Ch. 25:04.

**56.** The Lands and Buildings Taxes Act is repealed.

Repeal of Act  
No. 14 of 1920.

**57.** The Taxes Exemption Act is repealed.

Repeal of Act  
No. 26 of 1902.

Section 11.  
[6 of 2018  
\*3 of 2024].

**SCHEDULE I**

**PERCENTAGES FOR ANNUAL TAXABLE VALUE**

Type of Property	Rate of Tax payable (%ATV)
Residential land	2
Commercial land	5
Industrial land	
Plant and machinery housed in a building	6
Plant and machinery not housed in a building	3
Agricultural land	1

\*The amendment to Schedule I by Act No. 3 of 2024 are deemed to have come into force on 1st January 2024.

SCHEDULE II

Section 37(2).

PROPERTY TAX, ACT CHAP. 76:04

Distress Warrant

Ward of

To ..... (person authorised) and to all Constables—

I, ..... (post) of .....

(or as the case may be) by virtue of the power vested in me by section 37 of the Property Tax Act, Chap. 76:04, do hereby authorise you to hereby collect and recover the several amounts respectively due for taxes assessed under this Act in respect of the land specified in the list attached hereto together with the increase of 10 per cent and interest of 15 per cent incurring under section 34(3) of the said Act; and for the recovery thereof I further authorise you, that you, with the aid, if necessary, of your assistants and calling to your assistance any constable, if necessary, which assistance they are hereby required to give, do forthwith levy by distress the said sums, together with the said increase of 10 per cent and interest of 15 per cent and also the cost and charges of and incident to the taking and keeping of such distress, on the goods, chattels, or other distrainable things of the tenant or occupier of the lands or any part thereof charged with such tax or sum of the tenant or occupier of any building being upon the land so charged with such sum or upon the goods, chattels, and effects of the owner being upon such land or wherever else the same may be found.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid, to break open any building in the daytime.

Given under my hand at ..... this ..... day  
of ..... 20.....

\_\_\_\_\_

Section 41.

**SCHEDULE III**

**PROPERTY TAX ACT, CHAP. 76:04**

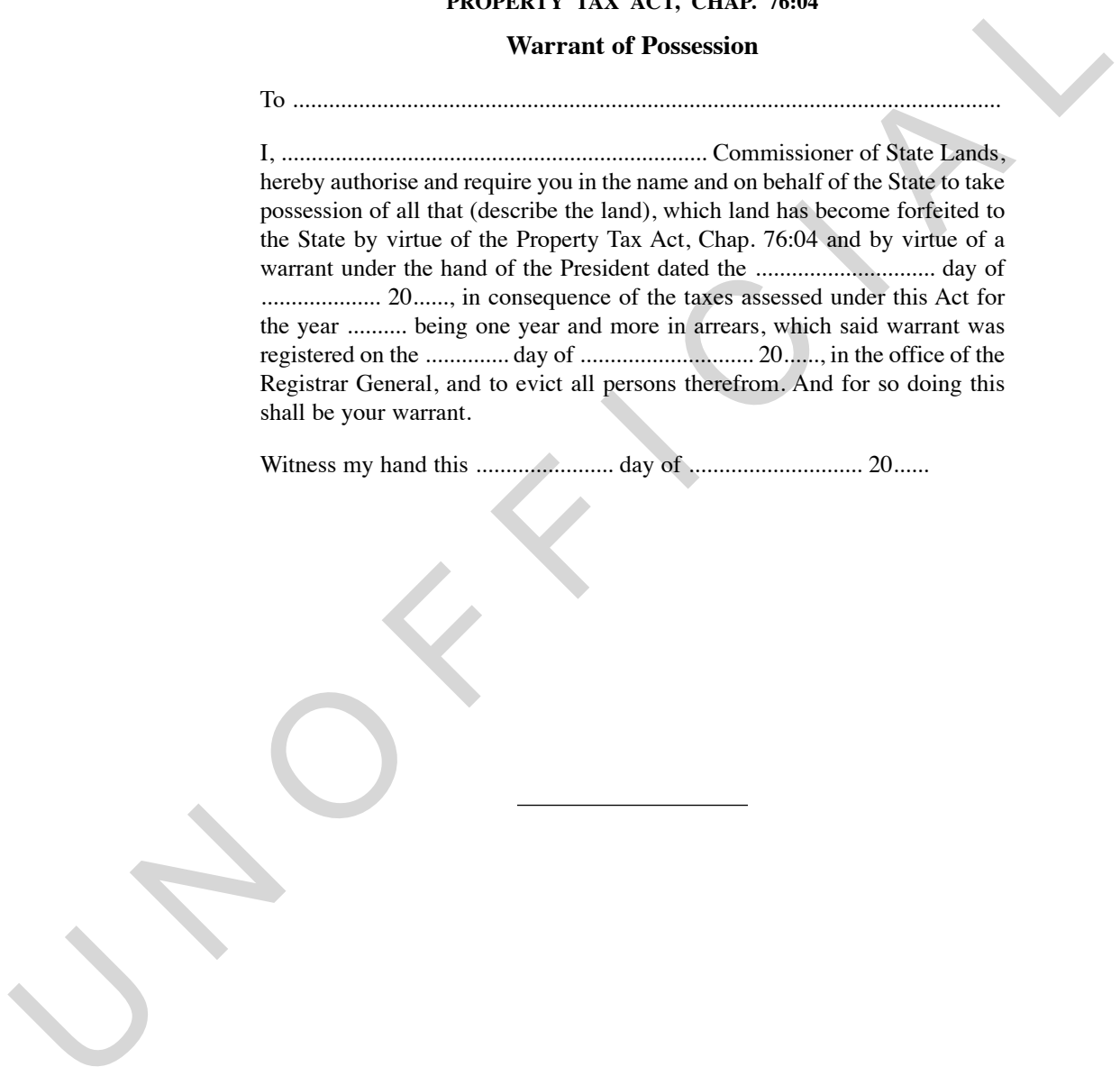
**Warrant of Possession**

To .....

I, ..... Commissioner of State Lands, hereby authorise and require you in the name and on behalf of the State to take possession of all that (describe the land), which land has become forfeited to the State by virtue of the Property Tax Act, Chap. 76:04 and by virtue of a warrant under the hand of the President dated the ..... day of ..... 20....., in consequence of the taxes assessed under this Act for the year ..... being one year and more in arrears, which said warrant was registered on the ..... day of ..... 20....., in the office of the Registrar General, and to evict all persons therefrom. And for so doing this shall be your warrant.

Witness my hand this ..... day of ..... 20.....

\_\_\_\_\_



**SCHEDULE IV**

Section 16(1).  
[6 of 2018].

**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

InvestTT 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

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

**SCHEDULE IV**—(Continued)

Trinidad and Tobago Electricity Commission  
Water and Sewerage Authority  
Agricultural Society of Trinidad and Tobago  
Arima Borough Corporation  
Board of Architecture of Trinidad and 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  
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  
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

**SCHEDULE IV**—(Continued)

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.

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**PROPERTY TAX (EXTENSION OF PRESCRIBED PERIOD) ORDER**

*made under section 54(6)*

231/2021.  
[244/2021  
59/2023  
80/2023  
155/2023  
203/2023].

1. This Order may be cited as the Property Tax (Extension of Prescribed Period) Order.

Citation.

2. The prescribed period is extended to 31st August 2023.

Extension of prescribed period.

3. This Order comes into effect on 1st October 2021.

Commencement.

[Subsidiary]

[48/2024].

**PROPERTY TAX (DEFERRAL OF ASSESSED TAX  
APPLICATION FORM) REGULATIONS**

*made under section 53*

Citation.

**1.** These Regulations may be cited as the Property Tax (Deferral of Assessed Tax Application Form) Regulations.

Interpretation.  
Ch. 76:04.

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

Application  
form for  
deferral of  
assessed tax.

**3.** An application by an owner of land for the deferral of the payment of the assessed tax to the Board in accordance with section 23 of the Act, shall be in the form set out in the Schedule.

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SCHEDULE



(Regulation 3)

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROPERTY TAX ACT, CHAP. 76:04

APPLICATION FORM FOR DEFERRAL OF ASSESSED TAX  
(Section 23)

NAME: \_\_\_\_\_ PROPERTY PIN # \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ LETTER ID \_\_\_\_\_  
ACCOUNT ID \_\_\_\_\_  
PHONE # \_\_\_\_\_ PERIOD ENDING \_\_\_\_\_  
EMAIL ADDRESS \_\_\_\_\_  
DATE \_\_\_\_\_

I hereby request a Deferral of the payment of the assessed Tax as shown on the Notice of Assessment dated \_\_\_\_\_

The ground/s of my request is/are as follows:

- Based on my impoverished condition and my inability to improve my financial position significantly by reason of:
  - Age;
  - impaired health;
  - Other special circumstances, that would create undue hardship, namely (please explain):  
\_\_\_\_\_  
\_\_\_\_\_

Please find attached/enclosed the following document/s as evidence that I am in receipt of:

- A public assistance grant afforded under the Public Assistance Act, Chap. 32:03;
- A disability grant afforded under the Public Assistance Act, Chap. 32:03;
- A senior citizen's pension;
- A Trinidad and Tobago conditional cash transfer card from the State; or
- An annual income not exceeding the maximum amount specified in section 3 of the Senior Citizen's Pension Act.

**NB: Pursuant to section 28 of the Property Tax Act, Chap. 76:04, any person who, in connection with any application for an authorisation under section 23, makes any written or oral statement which he knows or has reason to believe to be false in any material particular, commits an offence and is liable on summary conviction to a fine of five thousand dollars (\$5000).**

\_\_\_\_\_  
Signature of Taxpayer

**SCHEDULE—Continued**

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**FOR OFFICIAL USE**

Date Received:.....

Date Expired:.....

Comments:

Case ID:.....

- Follow up letter

Authorised:.....

Contact Taxpayer:

Date:.....

- To call
- To come in
- Refusal

Acknowledgement Date:.....

Official Stamp:

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