

**TAXES EXEMPTION ACT**

**CHAPTER 76:50**

**Act**  
**26 of 1902**  
Amended by  
34 of 1960

**Current Authorised Pages**

<i>Pages</i> <i>(inclusive)</i>	<i>Authorised</i> <i>by L.R.O.</i>
1-3	.. 1/2006

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**Note on Subsidiary Legislation**

This Chapter contains no subsidiary legislation.

**CHAPTER 76:50**

**TAXES EXEMPTION ACT**

**An Act relating to exemptions from land and house taxes.**

1950 Ed.  
Ch. 33 No. 11.  
26 of 1902.  
Commencement.

[23RD OCTOBER 1902]

1. This Act may be cited as the Taxes Exemption Act.
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 purposes by public officers or private persons;
  - (d) all lands and buildings belonging to and in the occupation of the University College of the West Indies or its immediate servants.

Short title.

Exemption  
from taxes.  
[34 of 1960].

Ch. 39.01.

3. The President may, if he thinks fit, allot to the Council of any city or borough such sum as he may think fit in aid of the rates of such Council, 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.

Grant in aid  
of 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 authorised or in some regulation made under such Act.

Water and  
sewerage rates.