

**LAWS OF TRINIDAD AND TOBAGO**

**LANDS AND BUILDINGS TAXES ACT**

**CHAPTER 76:04**

**Act  
14 of 1920**

Amended by

50 of 1920	18 of 1968
27 of 1921	32 of 1969
16 of 1932	41 of 1975
1 of 1936	24 of 1981
18 of 1947	4/1985
11 of 1948	9 of 1990
34 of 1960	3 of 1994
29 of 1966	8 of 1996

**Current Authorised Pages**

<i>Pages (inclusive)</i>	<i>Authorised by L.R.O.</i>
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**Note on Subsidiary Legislation**

This Chapter contains no subsidiary legislation.

**Note on Amendment**

Sections 8, 28 and 29 of this Act have been amended by Act No. 24 of 1981. However, Act No. 24 of 1981 had not, up to the date of the revision of this Act, been brought into operation.

**Note on Adaptation**

Under paragraph 6 of the Second Schedule to the Law Revision Act (Ch. 3:03) the Commission amended certain references to public officers in this Chapter. The Minister's approval of the amendments was signified by LN 120/1980, but no marginal reference is made to this Notice where any such amendment is made in the text.

**CHAPTER 76:04**

**LANDS AND BUILDINGS TAXES ACT**

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**CHAPTER 76:04**

**LANDS AND BUILDINGS TAXES ACT**

**An Act relating to taxes on Lands and Buildings outside the limits of the Municipal Areas.**

1950 Ed.  
Ch. 33 No. 7.  
14 of 1920.

[30<sup>TH</sup> APRIL 1920]

Commencement.

1. This Act may be cited as the Lands and Buildings Taxes Act.

Short title.

2. In this Act—

“annual taxable value” means the gross annual rental value, subject only to the deductions and allowances mentioned in section 10;

Interpretation.  
[29 of 1966  
18 of 1968  
3 of 1994].

“Appeal Board” means the Appeal Board constituted under section 3 of the Tax Appeal Board Act;

Ch. 4:50.

“assessment” includes re-assessment; and “assess” shall be construed accordingly;

“building” includes any dwelling house, warehouse, store, storage tank, shop, counting-house, manufactory, factory, workshop, stable, shed, and any other building whatsoever;

“Commissioner” means the Commissioner of State Lands appointed under section 5 of the State Lands Act;

Ch. 57:01.

“District Revenue Officer” means the Revenue Officer in charge of a District Revenue Office;

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

“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.

Tax to be raised on all lands and buildings. [4/1985].

**3.** (1) On all lands and buildings not being within the Cities of Port-of-Spain and San Fernando, or the Boroughs of Arima and Point Fortin, there shall be raised, levied, collected and paid to the Comptroller of Accounts for the use of the State the following taxes:

(a) on land—

- (i) up to a maximum acreage of 10 acres—an annual tax of \$10.00 an acre or part thereof;
- (ii) in excess of 10 acres and up to a maximum of 100 acres—an annual tax of \$10.00 an acre on the first 10 acres and \$15.00 on every acre or part thereof in excess of 10 acres;
- (iii) in excess of 100 acres—an annual tax of \$10.00 an acre on the first 10 acres, \$15.00 on every acre in excess of 10 acres up to a maximum of 100 acres and \$20.00 on every acre or part thereof in excess of 100 acres; and

(b) on every building the annual taxable value of which does not exceed twenty-four dollars an annual tax of ninety-six cents; and on every building the annual taxable value of which exceeds twenty-four dollars, an annual tax of seven and one-half per cent of such taxable value.

Buildings usually described as barracks containing separate tenements severally occupied, shall be taxed at the rate of ninety-six cents for each separate tenement, whether such buildings form part of any structure for the manufacture or preparation of produce or not.

Exemptions.

(2) The following lands and buildings shall be exempted from the tax imposed by this Act:

- (a) buildings occupied solely as churches, chapels, and places of public worship of any religious denomination;

- (b) school-houses, offices, and playgrounds of any school established under the Education Act; Ch. 39:01.
- (c) hospitals, whether public or estates', asylums, alms-houses, and institutions for the relief of the poor whether occupied for such purposes by public officers or private persons;
- (d) lands and buildings belonging to and in the occupation of the State or its immediate servants for public purposes;
- (e) lands and buildings belonging to and in the occupation of the University College of the West Indies or its immediate servants;
- (f) lands and buildings belonging to and in the occupation of the Council of Legal Education.

(3) The Minister may from time to time by Order prescribe that in respect of any specified year or years and in respect of any specified area or areas the tax on buildings imposed by this Act shall be at higher rates than those prescribed in subsection (1); but the Minister shall in no case prescribe a rate which exceeds ten per cent of the annual taxable value of any building liable to such tax.

**4.** All taxes to which this Act is applicable, and as to which no special provision as to time of payment is made, shall become due and payable on the 31st March in every year in respect of the year ending on the next ensuing 31st December. When taxes payable.

**5.** (1) In Wards in which there is a highway authority the owner of any land taxable under this Act shall make a return on or before the 31st October in each year according to such form as may from time to time be approved by the Minister specifying the name of the occupier, if any, of such land or any part thereof, and of the owner or occupier of every building on such land and the annual value of every such building. Returns by owners.

(2) Such return shall be filed in the District Revenue Office and shall be deemed to be and form part of the assessment roll of the particular Ward in which the land or building in respect of which the return is made is situated.

Return by  
persons coming  
into possession.

**6.** Every person who at any time comes into possession in his own right, or in that of his wife, or as attorney or agent or guardian or committee of any other person, of any land or building by grant from the State, purchase, devolution, devise, lease or agreement for lease, or otherwise shall, within one month next after he comes into possession, make to the District Revenue Officer of the Ward within which such land or building is situated a return according to such form as may from time to time be approved by the Minister, specifying such land or building, the local situation and annual value of such building, the quantity, extent, and cultivation of such land, and the title under which such possession has been acquired.

Penalty in  
default of  
making true  
returns.

**7.** Any owner of any land or building who wilfully fails or neglects to make any such return as required, and in such form as may from time to time be approved by the Minister, or makes any such return which is wilfully untrue in any particular is liable on summary conviction to a fine of four hundred dollars, to be recovered on the complaint of the District Revenue Officer. A complaint for an offence against this section shall be made within three years from the time when the matter of such complaint arose, and not after.

Assessment  
roll.

**8.** In the year 1948 and every subsequent fifteenth year, every District Revenue Officer shall prepare an assessment roll for each Ward in his district from the records of his office, from the returns received by him under sections 5 and 6 of this Act, and from the lists furnished him by the Registrar General under the Real Property Act, of all lands and buildings within such Wards liable to the taxes imposed by this Act showing—

Ch.56:02.

- (a) the number assigned to the entry of such lands on the roll;
- (b) the reference to the Real Property Register kept by the Registrar General, where such lands are under the provisions of the Real Property Act;
- (c) the names of the owners of such lands;
- (d) the area and local situation of such lands;
- (e) the number of buildings thereon;

- (f) the amount of taxes payable in respect of such lands and buildings respectively; and
- (g) the reference to the sectional ward map of the Ward in which such lands are situated.

**9.** (1) In determining the annual taxable value of any building for the purposes of this Act, the District Revenue Officer shall, whether such building be actually rented or not, consider in every case what amount of annual rent a tenant may be reasonably expected to pay for such building and all machinery and plant therein, having regard to the purpose for which such building is actually used, or, in case it is not actually used or occupied, the purpose or purposes for which it is reasonably suitable.

Mode of fixing annual taxable value.

(2) It shall be permissible for the District Revenue Officer, in every case where he considers it expedient to do so, to calculate the annual taxable value of any building or the machinery and plant therein by taking six per cent of the present capital value of the building or the machinery and plant therein as the annual taxable value.

Assessment calculated from capital value.

**10.** The District Revenue Officer in valuing any rented building for the purposes of this Act may in his discretion make such deductions or allowances, but in respect of voids and loss of rent only, as he may think proper.

Power to make deductions.

**11.** In the enumeration in any assessment roll of buildings built and standing upon any land, it shall not be necessary that the local situation of any such building on the land whereon the same may be built and standing, or that the extent of any land occupied with or appurtenant to any such building, should appear or be entered on such assessment roll.

Local situation of buildings.

**12.** (1) Every assessment roll shall be published by the District Revenue Officer on or before the 15th February, of the year in which it is to come into operation, and shall continue in operation during the fourteen years commencing on the 1st January next ensuing and thereafter until a new assessment roll comes into operation.

Publication and duration of assessment roll. [18 of 1968].

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*Lands and Buildings Taxes*

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Amendment  
of roll.  
[18 of 1968].

(2) During the period commencing on the 1st January for which such assessment roll continues in operation, the District Revenue Officer shall amend the same by making such alterations and additions as may be required to make the same true and correct, but so that the previous writing in such assessment roll shall remain apparent.

(3) The expression “such alterations and additions as may be required to make the same true and correct” in subsection (2) includes the power to make re-assessments of lands and buildings during the period for which such assessment roll continues in operation.

Signing and  
notice of  
assessment  
roll.

**13.** (1) Every assessment roll and amended assessment roll shall be signed by the District Revenue Officer, who shall publish the same by placing it in some part of his office accessible to public inspection and in such other public places as he may think necessary, and the District Revenue Officer shall, by notice in the *Gazette* and in one other newspaper published and circulating in Trinidad and Tobago, specify the times and places at which such inspection may be made.

Commencement.

(2) Every assessment roll and amended assessment roll shall come into operation at the expiration of thirty days next after the publication thereof, subject to any variation that may be made therein on appeal under this Act.

Notice to  
taxpayers.  
[3 of 1994].

**14.** (1) The District Revenue Officer, forthwith after the publication of the assessment roll, shall issue or cause to be issued to every taxpayer whose name shall be on the roll a notice in writing specifying—

- (a) the local situation of the premises in respect of which any tax shall be payable by the taxpayer;
- (b) the amount of the tax; and
- (c) the day on which the tax is due and payable.

(2) The notice shall further state that where the amount of tax is not paid on or before the 30th June following the date of the notice—

- (a) a further sum of ten per cent shall be added thereto by way of increased tax;
- (b) interest at the rate of fifteen per cent is to be applied to the tax as increased from the 1st July

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; and

- (c) where the amount of tax is not paid on or before the 31st March in the year next following, the lands and buildings in respect of which tax is payable are liable to be forfeited to the State.

- (3) The notice may be in the form in the First Schedule. First Schedule.

(4) Any default or neglect in complying with the provisions of this section, or the non-receipt of such notice by the person assessed, shall not affect the liability of any such person to pay the tax for which he is assessed, nor shall it affect the validity of any tax or any warrant of distress or forfeiture, nor any act, matter, or thing which may be done in order to effect the recovery of any tax.

**15.** (1) Lands or buildings liable to any tax omitted from any assessment roll shall not by such omission be relieved of their liability. Lands and buildings omitted from roll.

(2) Such lands or buildings may be added to the assessment roll at any time while the same 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.

(3) Notice in writing shall be given by the District Revenue Officer to the owner of such omitted lands or buildings of the amount of tax assessed thereon.

(4) The tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

(5) Whenever, at any time after the completion of any assessment roll or amended assessment roll, a new building is erected in a County or Ward, the District Revenue Officer of the said County or Ward shall as soon as is practicable after the building is substantially completed, and capable of being used for the purposes for which it is erected, fix the annual rateable value thereof for the purposes of this Act. The rate payable for such new building for the year in which it was erected shall be a proportion of the amount of the yearly rate corresponding to the period from the date of such completion to the end of the said year. Assessment of buildings erected after completion of assessment roll.

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Proportionate rate.

(6) Where the new building valued under this section stands upon premises already assessed and entered in the assessment roll in force, the rate payable in respect of such new building for the unexpired portion of the year in which it was erected shall be calculated upon the difference between the annual rateable value of the premises before the erection of such new building and the annual rateable value of the premises after the completion of such new building; and such rate, as well as the rate appearing in the assessment roll in force before the erection of such new building, shall be a charge upon such new building, and all necessary entries and alterations shall be made in the assessment roll in force.

Notice to owner.

(7) Notice in writing of the valuation of every such new building and of the proportionate rate payable thereon shall be given by the District Revenue Officer to the owner thereof and the tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

Appeal against assessment.

**16.** (1) Any owner of any lands or buildings assessed under this Act who objects to such assessment on the ground of unfairness or incorrectness, may appeal against such assessment to the District Revenue Officer of the Ward in which such lands or buildings are situated.

(2) Such appeal must be in writing and must be lodged with the District Revenue Officer, if the lands or buildings are entered in any published assessment roll or amended assessment roll, within thirty days after the publication thereof, and, if such lands or buildings are not so entered, within thirty days after receipt of notice of the addition to the assessment roll of such lands or buildings.

District Revenue Officer to decide appeal. [29 of 1966 32 of 1969 3 of 1994].

**17.** (1) The District Revenue Officer, on hearing the parties interested in the matter of such objection, shall have power to determine the same or to alter and amend such assessment in any particular objected to, and the decision of the District Revenue Officer shall be binding and conclusive on all parties, unless some party objecting to the decision, shall appeal against the decision to the Appeal Board in accordance with the provisions of the Tax Appeal Board Act.

Ch. 4:50.

(1A) The District Revenue Officer may, in determining an objection made against an assessment by the owner of any lands or buildings, require the owner within a specified time—

- (a) to furnish such particulars as the District Revenue Officer may consider necessary with respect to those lands or buildings; and
- (b) to produce all books and other documents in the custody, or under the control of the owner relating to those lands or buildings.

(1B) The District Revenue Officer may, by notice in writing require the owner to attend before him and to give evidence with respect to the assessment.

(1C) A person who—

- (a) without lawful excuse, refuses or neglects to furnish particulars or to produce books and documents required under subsection (1A);
- (b) without lawful excuse, refuses or neglects to attend or to give evidence as required under subsection (1B);
- (c) refuses to answer any lawful question touching the matters under consideration or knowingly or wilfully gives false evidence before the District Revenue Officer under subsections (1A) or (1B),

is guilty of an offence and is liable to a fine of four thousand dollars or to imprisonment for two years or both.

(1D) Where the owner who objects to an assessment refuses or neglects, without lawful excuse, to furnish the particulars or to produce the books or other documents within the specified time as required by subsection (1A), the appeal which was lodged with the District Revenue Officer by the owner shall cease to have effect and the assessment shall be final and conclusive.

(2) In case the District Revenue Officer or any owner is dissatisfied with the decision of the Appeal Board on any appeal to the Appeal Board against the decision of the District Revenue Officer, the District Revenue Officer or such owner may appeal from the decision of the Appeal Board to the Court of Appeal; but

Appeal to  
Court of  
Appeal.

unless notice of such appeal is given within twenty-one days of the date of such decision, the decision of the Appeal Board shall be final and binding and conclusive against all parties.

Fourth  
Schedule.

(3) The notice of appeal shall be signed by the appellant or his Attorney-at-law, shall state the grounds on which the appeal is based, and shall be in the form set out as Form A or as Form B in the Fourth Schedule.

Fourth  
Schedule.

(4) Within five days after giving such notice the appellant shall enter into a recognisance before a Justice with a surety or sureties in the sum of one thousand five hundred dollars at least, conditioned to appear and prosecute such appeal at the next sitting of the Court of Appeal and to abide the order of and to pay such costs as shall be awarded by such Court at such sitting or any adjournment thereof. The recognisance shall be in the form set out as Form C in the Fourth Schedule. In the event of any appeal by the District Revenue Officer, it shall not be necessary for the District Revenue Officer to enter into any recognisance whatever.

(5) The Registrar of the Appeal Board shall cause to be served upon the respondent or his Attorney-at-law a copy certified under his hand of the notice of appeal, and shall notify the appellant and the respondent or their Attorneys-at-law respectively of the day on which the appeal will in the ordinary course of business be in the list for hearing before the Court of Appeal.

Liability to tax.

**18.** Subject to the provisions of this Act, the tax payable under this Act in respect of any land or building shall be borne as aforesaid by the owner or person in possession of the same as or in right of the owner, and shall constitute a debt due from such owner or person to the State, and shall be the first charge on such lands or buildings after prior debts due to the State, but the amount of such tax may nevertheless be recovered by distress and sale as hereinafter provided or otherwise from and paid by the tenant or occupier of any such land or building.

Tenant may  
recover against  
landlord.

**19.** (1) The tenant or occupier of any land or building may deduct any amount recovered from him or paid by him in respect of taxes from the rent payable to his landlord in respect of such land or building.

(2) A tenant may also recover such amount by action from the landlord, and in every such action a tenant obtaining judgment shall be entitled to treble costs of suit as between Attorney-at-law and client.

(3) Nothing in this Act shall be construed to alter, change, determine, or make void any liability by a tenant to his landlord arising by contract, covenant, agreement, or otherwise touching the payment or liability of the tenant to pay to the landlord any tax due and payable in respect of any land or building.

(4) A landlord may recover any such amount by action against his tenant, and in every such action the landlord obtaining judgment shall be entitled to treble costs of suit as between Attorney-at-law and client.

(5) Any person who owns or is otherwise entitled to any mines or minerals lying in or under any land (other than State lands) the surface of which is owned by any other person and who is required to pay or pays any tax in respect of any building standing on such land shall, in respect of the amount of the tax paid by him, have the same rights and remedies and be under the same obligations specified in this section as though he were a tenant and the surface owner his landlord.

Owner of mineral rights may recover against surface owner.

**20.** (1) In order to facilitate the recovery of taxes under this Act, it is hereby expressly declared that all taxes due and payable, whether in respect of land or in respect of any building upon any land, shall in every case be borne and paid by the owner of such land, who is hereby declared to be solely liable for the payment thereof.

Owner solely liable for payment of taxes.

(2) The owner of any land shall, for the purposes of collection and recovery as aforesaid, but not further or otherwise, be deemed and taken to be the owner of any building standing and being upon his land, and it shall not be necessary or incumbent upon the District Revenue Officer to ascertain the ownership of any such building as apart from the ownership of the land on which such building stands.

Increase in case of default. [9 of 1990 3 of 1994].

**21.** (a) Any tax or any part thereof, if unpaid at the expiration of three months after the same has become due, shall be increased at the rate of ten per cent.

(b) Interest at the rate of fifteen per cent shall be applied to the tax as increased in paragraph (a) from the 1st July until the date of payment.

Power to distrain. [3 of 1994].

**22.** (1) Where any tax or any part thereof is unpaid, and three months have elapsed since the same became due and payable, the Comptroller of Accounts, District Revenue Officer, or other person to whom the same ought to be paid may, at any time before actual forfeiture, 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—

(i) of the tenant or occupier of the lands or any part thereof charged with such tax; or

(ii) of the tenant or occupier of any building being in and upon the land so charged with such tax.

Second Schedule.

(2) The authority to distrain under this section may be according to the form in the Second Schedule, and such authority shall be a sufficient warrant and authority to levy by distress the amount of taxes unpaid and in arrear, together with the increase of ten per cent, and interest of fifteen per cent as provided by section 21, in respect of each and every building or parcel of land contained in the list referred to in the said authority, in like manner as if a separate distress warrant had been issued for the recovery of the taxes and increase due in respect of each of the said buildings and parcels of land.

(3) For the purpose of levying any distress under this section, any person may, if expressly authorised by writing under the hand of the Comptroller of Accounts, District Revenue Officer, or other person to whom the tax is payable, execute any warrant of distress, and if necessary break open any building in the daytime

for the purpose of levying such distress. He may call to his assistance any constable, and it shall be the duty of every constable, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

**23.** (1) The distress so taken 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 21 and the costs and charges of and incident to the distress are not paid, the same may be sold.

Distress and  
sale.  
[3 of 1994].

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

**24.** In exercise of the powers of distress conferred by section 22 upon the goods, chattels, and effects of the owner, it is hereby declared that the person to whom authority as aforesaid is given, 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 the lands actually charged with and liable for the payment of any tax.

Power to follow  
goods of owner.

**25.** No goods or chattels whatever belonging to any owner at the time any tax payable by him is in arrear shall be liable to be taken by virtue of any warrant of distress issued by any landlord, or by virtue of any execution of other process, warrant or authority whatever, or by virtue of any assignment, on any 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 Comptroller of Accounts, District Revenue Officer, or other person to whom the same is payable, or to any one authorised to levy a distress under section 22, any tax due at the time of seizing such goods or chattels.

No goods to be  
taken at suit of  
any person save  
on payment of  
arrears of taxes  
due.

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*Lands and Buildings Taxes*

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Forfeiture of buildings.

**26.** Every building charged with any tax, if the taxes due shall not be paid by the owner, shall, in addition to the powers of distress, seizure, and sale herein provided, be liable to be entered upon and forfeited for non-payment of any tax due and payable thereon in manner herein provided, and as if such building were part of the freehold.

Power to forfeit lands where tax is one year in arrear.

**27.** (1) If any tax or any part thereof due in respect of any land remains in arrear and unpaid for the period of one year 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 the year specified in such warrant, is and has for the full period of one year been in arrear 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.

Notice in *Gazette* as to forfeiture of lands.

(2) The President shall not sign the warrant unless the District Revenue Officer has previously caused a notice to be inserted in the *Gazette* and posted up in a conspicuous place at his 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, being the said period of one year or some longer period, became or would become due in respect of the tax in arrear, increased according to this Act) is paid before the expiration of the said specified period, together with all other 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.

Issue of warrant of possession.

(3) In order to obtain possession of any lands forfeited under this section, the Commissioner shall issue a warrant under his hand directed to the Marshal or any District Revenue Officer, constable, or other person authorising him to take possession on behalf of the State, and to evict all other persons. Such warrant may be in the form in the Third Schedule.

Third Schedule.

**28.** Every warrant of forfeiture under this Act shall be registered in the office of the Registrar General, who shall receive no fee in respect of such registration, and until registered shall be of no effect.

Registration of  
warrant of  
forfeiture.

**29.** 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.

Facts recited in  
warrant  
conclusive.

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

Forfeited land.

(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.

Price.

(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, regrant the same land or such right or interest therein as he may deem just.

Regrant.

(4) The President, if he thinks fit, may, out of the moneys arising from such 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.

Compensation.

**31.** (1) Any land or building which for a period of five 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.

Land and  
buildings  
unoccupied,  
etc., for five  
years may be  
forfeited.

(2) The President may, by warrant under his hand, reciting that such land or building has been unoccupied and unassessed for a period of five years, and that no taxes have been paid thereon during such period, order that such land or building 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 such warrant unless the District Revenue Officer of the Ward in which such land or building may be situated has first certified under his hand that such land or building has, for the full period of five 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 on such certificate has caused a notice to be inserted in the *Gazette* and in one other newspaper published 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 or building will be forfeited.

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

Procedure to  
obtain regrant.

**32.** (1) Any petition for the regrant of any land forfeited under this Act, or of any right or 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 at the office of the Commissioner. The President, if he thinks fit, may refer any such petition to the Commissioner or any District Revenue Officer, Appeal Board, or other person, with directions to report thereon.

(2) 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. Such evidence may be given either *viva voce* or by statutory declaration.

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

I declare that the evidence which I shall give in this matter shall be the truth, the whole truth, and nothing but the truth.

(4) 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, is liable on conviction on indictment to a fine of four thousand dollars and to imprisonment for two years.

**32A.** (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 District Revenue Officer.

Prosecution of offences.  
[8 of 1996].

Ch. 4:20.

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

**33.** Upon the death, removal, or resignation of any Commissioner, 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.

Change in person of Commissioner.

**34.** In the event of the destruction of any building or of grievous damage thereto through the act of God, invasion, civil commotion, fire, or other overwhelming force, the Minister is hereby authorised to remit, by way of relief, the whole or such part of any tax due thereon under this Act as he may deem expedient.

Minister may remit tax in case of fire.

**35.** The Minister may enlarge the time by this Act prescribed for the payment of any tax, or the doing of any act or thing, or the performance of any duty under this Act.

Minister may enlarge time for doing of acts, etc.

**36.** Anyone who prevents any person authorised by warrant under this Act from taking possession of any land or building, or who molests, obstructs, or hinders any such person in taking such possession, or who assaults, obstructs, molests, or hinders any

Assaults, etc., on officers.

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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 is liable on summary conviction to a fine of two thousand dollars.

Computation of time.

37. Where by this Act any payment, act, or proceeding is required, directed, or allowed to be made, done, or taken on a certain day, then if that day falls on a public holiday, the payment, act, or proceeding shall be considered as made, done, or taken in due time if it is made, done, or taken on the next day afterwards, not being a public holiday.

Regulations.

38. The Minister may make Regulations for the better carrying out of the purposes of this Act.

Forms.

39. The Minister may approve such forms and other instruments as may be required for the purposes of this Act.

Section 14. [3 of 1994].

FIRST SCHEDULE

LANDS AND BUILDINGS TAXES ACT

NOTICE TO TAXPAYER

To Mr. A.B. of ..... (Taxpayer).

TAKE NOTICE that the taxes payable by you in respect of [here set out and describe properties subject to tax] amount to the sum of \$..... and that such sum is due and payable on the 31st March next; and take further notice that unless such amount is paid on or before the 30th June next, a further sum of ten per cent will be added thereto by way of percentage increase together with interest of fifteen per cent as provided by section 21; and take further notice that unless such amount is paid on or before the said 30th June next, the same may be levied on the goods, chattels and effects of the owner or occupier; and take further notice that if such amount is not paid on or before the 31st March in the year next following, such lands and buildings will be absolutely forfeited to the State.

(Signed).....  
District Revenue Officer

**SECOND SCHEDULE**

Section 22.

LANDS AND BUILDINGS TAXES ACT

**DISTRESS WARRANT**

*Ward of*

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

I, ..... District Revenue Officer of .....  
[or as the case may be], by virtue of the power vested in me by section 22 of the Lands and Buildings Taxes Act, do hereby authorise you to collect and recover the several amounts respectively due for taxes in respect of the lands and buildings specified in the list attached hereto, together with the increase of ten per cent and interest of fifteen per cent accruing under section 21 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 ten per cent and interest of fifteen per cent and also the costs 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 or 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 lands 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.....

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Lands and Buildings Taxes

Section 27.

**THIRD SCHEDULE**

LANDS AND BUILDINGS TAXES ACT

**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 lands*], which lands have become forfeited to the State by virtue of the Lands and Buildings Taxes Act, and by virtue of a warrant under the hand of the President dated the ..... day of ....., 20....., in consequence of the taxes for the year ..... being one year and more in arrear, 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.....

Section 17.

**FOURTH SCHEDULE**

**FORM A**

**NOTICE OF APPEAL BY DISTRICT REVENUE OFFICER**

REPUBLIC OF TRINIDAD AND TOBAGO.

In the matter of the objection by ..... to the assessment of the premises .....  
To the Registrar of the Appeal Board and the Registrar of the Supreme Court.

TAKE NOTICE that the District Revenue Officer of ..... being dissatisfied with the decision of the Appeal Board of ..... in the above matter, fixing the annual taxable value of the premises ..... at \$ ..... does appeal against such decision on the following grounds:

*[Here state grounds of appeal]*

Dated this ..... day of ....., 20.....

.....  
*District Revenue Officer*

**FORM B**

Section 17.

**NOTICE OF APPEAL BY OWNER**

REPUBLIC OF TRINIDAD AND TOBAGO.

In the matter of the objection by .....  
to the assessment of the premises .....

To the Registrar of the Appeal Board and the Registrar of the Supreme Court.

TAKE NOTICE that I, *C.D.*, being dissatisfied with the decision of the Appeal Board of ..... in the above matter .....

*[Here state the decision appealed against]*

do appeal against such decision on the following grounds:

*[Here state grounds of appeal]*

Dated this ..... day of ....., 20.....

\_\_\_\_\_

Section 17.

FORM C

FORM OF RECOGNISANCE

Be it remembered that on the ..... day of ..... in the year 20....., A.B. (Appellant) and C.D. and E.F., of ..... [Surety or Sureties, as the case may be] came before me the undersigned Justice of the Peace, and severally acknowledged themselves to owe to the State the several sums following, that is to say, the said A.B., the sum of \$..... and the said C.D. the sum of \$ ..... and the said E.F. the sum of \$.....

Whereas on the ..... day of ..... in the year 20....., in the matter of the objection of ..... to the assessment of the ..... at the annual taxable value of \$..... the Appeal Board of ..... [here state the decision of the Appeal Board].

And whereas the said A.B. being dissatisfied with the said decision has appealed against the same.

Now the condition of this recognisance is such that if the said A.B. shall personally appear at the sittings of the Court of Appeal when his appeal comes on to be heard and shall then and there duly prosecute his appeal and shall abide by the judgment of the Court of Appeal, and pay all such costs as shall be awarded against him by the Court, then this recognisance shall be void, but otherwise shall be in full force and effect.

Taken and acknowledged before me .....

J.P.

Date .....

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