

BELIZE:

LAND TAX (AMENDMENT) ACT, 2020

ARRANGEMENT OF SECTIONS

1. Short title.
2. Repeal and replacement of section 28.
3. Insertion of section 30A.



No. 30 of 2020

I assent,

(SIR COLVILLE N. YOUNG)

Governor-General

5th October, 2020

AN ACT to amend the Land Tax Act, Chapter 58 of the Substantive Laws of Belize, Revised Edition 2011 to empower the Minister to remit land tax where there is the spread of an infectious disease; and to provide for matters connected therewith or incidental thereto.

(Gazetted 7th October, 2020).

BE IT ENACTED, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:

1. This Act may be cited as the

Short title.

LAND TAX (AMENDMENT) ACT, 2020,

CAP. 58.

and shall be read and construed as one with the Land Tax Act, which is hereinafter referred to as the principal Act.
 Repeal and replacement of section 28.

Repeal and replacement of section 28.

2. The principal Act is amended by repealing section 28 and substituting the following—

“Power to remit tax in the case of disaster or disease.

28. The Minister may remit taxes in whole or part, including any arrears and interest, in the case of any disaster as follows—

- (a) a hurricane, other act of God, invasion, civil commotion, fire or other occurrence which causes any destruction or grievous damage to cultivated crops or any dwelling houses or other buildings; or
- (b) an infectious disease which causes economic hardship in the country of Belize, notwithstanding there is no physical destruction or damage to property.”.

Insertion of section 30A.

3. The principal Act is amended by inserting after section 30, the following new section—

“Notice of remission under Section 28 or 30.

30A.—(1) Notice of any remission of tax on any land under sections 28 or 30 shall be published in one issue of the *Gazette*.

(2) A Notice under sub-section (1) shall specify—

- (a) the rate of remission of tax;
- (b) the period for the remission of tax; and
- (c) any other conditions applicable to the remission.”.