

LAND TAX (AMENDMENT) ACT, 2009 - 7

Arrangement of Sections

Section

1. Short title.
2. Insertion of new section 28A into Cap. 78A.

BARBADOS

I assent
C. STRAUGHN HUSBANDS
Governor-General
30th March, 2009.

2009-7

An Act to amend the Land Tax Act.

(6th April, 2009). Commence-
ment.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Land Tax (Amendment) Act, 2009*. Short title.

Insertion of new section 28A into Cap. 78A.

2. The *Land Tax Act* is amended by inserting the following new section after section 28:

“Waiver of penalties and half the interest. **28A.(1)** Subject to subsection (2), where as at 1st March, 2008 an amount payable to the Commissioner as a penalty or as interest in respect of arrears of tax is outstanding,

(a) the penalty on the arrears is waived; and

(b) 50 per cent of the interest due on the arrears is waived.

(2) The waiver referred to in subsection (1) applies only where the arrears of tax and any outstanding interest in respect thereof is paid not later than 31st March, 2008.”.