

MUNICIPAL SOLID WASTE TAX ACT, 2014–6

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BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
14th April, 2014.

2014-06

An Act to provide for the imposition and collection of a tax to be known as a “municipal solid waste tax” and for related matters.

[Commencement: 1st September, 2013]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Municipal Solid Waste Tax Act, 2014*.

Interpretation

2. In this Act,

“Commissioner” means the Revenue Commissioner appointed under the *Barbados Revenue Authority Act* (Act 2014-1);

“improvements” has the meaning assigned to it under the *Land Valuation Act*, Cap. 229A;

“improved value” has the meaning assigned to it under the *Land Valuation Act*, Cap. 229A;

“land” has the meaning assigned to it under the *Land Valuation Act*, Cap. 229A;

“owner” has the meaning assigned to it under the *Land Valuation Act*, Cap. 229A;

“site value” has the meaning assigned to it under the *Land Valuation Act*, Cap. 229A;

“solid waste ” means all waste generated from residential households, apartment buildings, commercial and business establishments, institutional facilities, construction and demolition activities, municipal services and treatment plant sites; and

“tax” means the tax imposed by section 3.

Imposition and collection of tax

3.(1) There shall be charged, levied and collected on the site value of improved lands, a tax to be known as a “municipal solid waste tax”.

(2) The tax levied under subsection (1) shall be levied at such rates as may be specified by the Minister by order.

- (3) The tax referred to under subsection (1) is payable to the Commissioner by a person on improved lands of which he is the owner in two instalments:
- (a) the first instalment shall be due and payable to the Commissioner on or before the 30th day of June in each year for which the tax is payable; and
 - (b) the second instalment shall be due and payable to the Commissioner on or before the 31st day of December in each year for which the tax is payable.

Levying of tax

- 4.(1) Tax shall be levied by the service by or on behalf of the Commissioner on the person liable thereto of a tax demand notice.
- (2) Liability for tax shall not be affected by reason only of the fact that a notice under subsection (1) is not served within the year in and for which the tax is payable.
- (3) A tax demand notice may be served in accordance with section 25 of the *Interpretation Act*, Cap. 1 or by sending it by post in a prepaid letter addressed to the person liable to tax at his usual or last known place of abode, and where the name of that person is not known to the Commissioner, it shall be sufficient to levy tax upon that person by description of the owner of the land.
- (4) Notwithstanding subsections (1) and (3), where the name or address of a person liable to pay tax in respect of a parcel of land is unknown, tax may be levied by the publication, in 3 separate issues of the *Official Gazette* and of a newspaper published in Barbados, of a notice containing a description of the land as contained in the valuation roll and the amount of tax payable in respect thereof.
- (5) Without prejudice to anything in this section, where a tax demand notice is served in the manner specified in subsection (3) but is returned to the Commissioner, then the Commissioner may serve that notice by placing it in a conspicuous position on the land to which the notice relates whether the person liable resides within or outside of Barbados.

(6) Where land which was not previously taxable becomes taxable, the tax in respect thereof shall be proportionate to that part of the year during which the land is taxable.

(7) Where land which is taxable and which was previously included in a valuation roll is omitted from any subsequent valuation roll, tax in respect of that land shall nevertheless continue to accrue and be payable as if the land has not been so omitted.

Remission or refund of tax

5. If the Minister is satisfied on grounds of undue hardship or for any other reason that it would be just and equitable to do so, he may remit or refund the whole or any part of the tax imposed under this Act, including any penalties thereon, payable or paid by any person.

Penalty for failure to pay tax

6.(1) Where a person fails to pay the tax due or payable under this Act, that person shall in addition to the tax, pay to the Commissioner, a penalty equal to 5 per cent of the amount which was not paid.

(2) An interest rate of one per cent per month shall be payable on any unpaid tax or penalty imposed under subsection (1).

Consolidated Fund

7. The municipal solid waste tax collected pursuant to this Act shall be paid into the Consolidated Fund.

Regulations

8. The Minister may make regulations generally for giving effect to the provisions of this Act.

Commencement

9. This Act shall be deemed to have come into operation on the 1st day of September, 2013.