

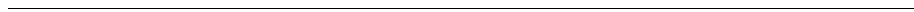
M O N T S E R R A T

PROPERTY TAX (AMENDMENT) ACT 2020

No. 15 of 2020

ARRANGEMENT OF SECTIONS

1	Short title	2
2	Section 48A inserted	2



Montserrat
Property Tax (Amendment) Act, 2020
No. 15 of 2020

I ASSENT

(Sgd.) Andrew Pearce
Governor

DATE: 12.01.2021

M O N T S E R R A T

No. 15 of 2020

AN ACT TO AMEND THE PROPERTY TAX ACT (CAP 17.16) TO
PROVIDE FOR AN EXTENSION OF TIME FOR THE PAYMENT OF
PROPERTY TAX FOR THE YEAR 2020.

BE IT ENACTED by The Queen's Most Excellent Majesty, by and
with the advice and consent of the Legislative Assembly of
Montserrat, and by the authority of the same as follows:—

1 Short title

This Act may be cited as the Property Tax (Amendment)
Act, 2020.

2 Section 48A inserted

The Property Tax Act (Cap 17.16) is amended by
inserting the following as section 48A—

“48A. Collection and recovery of property tax 2020

Despite section 48(1) of the Property Tax
Act (Cap.17.16), the amount of the

Montserrat
Property Tax (Amendment) Act, 2020
No. 15 of 2020

property tax payable in respect of any hereditament for the year 2020 shall be demanded by or on behalf of the Comptroller of Inland Revenue from the owner of such hereditament and such property tax shall be payable no later than 31 March, 2021.”

(Sgd.) Charliena White

SPEAKER

Passed by the Legislative Assembly this 22nd day of December, 2020.

(Sgd.) Shivonne White

CLERK OF THE LEGISLATIVE ASSEMBLY (Ag.)