



**BERMUDA
1968 : 117**

LAND TAX (RELIEF) ACT 1968

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[25 March 1968]

[preamble and words of enactment omitted]

Interpretation

1 This Act shall be read and construed as one with the Land Valuation and Tax Act 1967 [*title 14 item 32*].

Tax Commissioner may authorize relief from tax

2 (1) The Tax Commissioner may authorize the total or partial exemption from payment of tax, or the deferment of liability to pay the whole or part of tax, for any tax period of any tax payer liable for the payment of tax under the Land Valuation Act 1967 [*title 14 item 32*] in any case where he is satisfied, having regard to the impoverished condition of the tax payer and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that tax payer would otherwise ensue.

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(2) The provisions of the Land Valuation Act 1967 [*title 14 item 32*] shall be construed subject to any authorization of the Tax Commissioner issued under subsection (1).

[Section 2 amended by 1996:15 effective by notice in the Official Gazette]

Proof of necessity for relief

3 Before issuing an authorization under section 2, the applicant shall furnish such proof of the age, health and financial circumstances of the tax payer and such other matters relevant to the determination of the application as the Tax Commissioner may require.

[Section 3 amended by 1996:15 effective by notice in the Official Gazette]

Conditions

4 An authorization issued under section 2 may be made subject to such conditions as the Tax Commissioner may think fit and any such conditions shall be specified in the authorization.

[Section 4 amended by 1996:15 effective by notice in the Official Gazette]

Tax Commissioner may vary or revoke authorization

5 (1) The Tax Commissioner may at any time vary or revoke an authorization issued under section 2 if he is satisfied, having regard to any alteration in the circumstances of the tax payer, that it is appropriate so to do or that there has been a breach of any condition specified in the authorization.

(2) Before exercising his powers under this section, the Tax Commissioner shall afford to the tax payer a reasonable opportunity to show cause why the authorization should not be varied or revoked, as the case may be.

[Section 5 amended by 1996:15 effective by notice in the Official Gazette]

Appeals

6 (1) An appeal shall lie to a court of summary jurisdiction against the refusal of the Tax Commissioner to issue an authorization under section 2, or from any variation or revocation under section 5, as if such refusal, variation or revocation were a decision of the Tax Commissioner under section 44 of the Land Valuation Act 1967 [*title 14 item 32*] and, accordingly, sections 45, 47, 48 and 67 of the Land Valuation Act 1967 [*title 14 item 32*] shall apply mutatis mutandis to any such appeal.

(2) An appeal shall lie only on the ground that the decision of the Tax Commissioner is unreasonable or that he has failed to observe the principles of natural justice.

(3) An appeal to a court of summary jurisdiction under this section shall be heard in camera if the appellant so requests.

[Section 6 amended by 1996:15 effective by notice in the Official Gazette]

Any period of deferment to cease on death of tax payer

7 Any period of deferment specified in an authorization issued under section 2 shall determine on the death of the tax payer concerned and thereupon the tax in respect of which deferment was authorized shall become immediately due and payable out of the estate of the deceased tax payer:

Provided that where the Tax Commissioner is satisfied, having regard to the impoverished condition of the heir or devisee of the estate and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that heir or devisee would otherwise ensue, he may authorize the total or partial exemption the tax payable up to the death of the deceased tax payer.

[Section 7 amended by 1996:15 effective by notice in the Official Gazette]

Minister of Finance may make regulations

8 (1) The Minister of Finance may make regulations for the better carrying out of this Act and all matters incidental thereto.

(2) The affirmative resolution procedure shall apply to regulations made under this section.

False statements

9 Any person who, in connection with any application for an authorization under section 2, makes any written or oral statement which he knows or has reason to believe to be false in a material particular, commits an offence against this Act:

Punishment on summary conviction: imprisonment for 6 months or a fine of \$720 or both such imprisonment and fine.

Amended by

1969 : 666

1971 : 83

1977 : 35

1996 : 15]