



EXTRAORDINARY
OFFICIAL GAZETTE
THE BAHAMAS
PUBLISHED BY AUTHORITY

NASSAU

25th February, 2013

REAL PROPERTY TAX (AMNESTY) ORDER, 2013

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**REAL PROPERTY TAX ACT
(CHAPTER 375)**

REAL PROPERTY TAX (AMNESTY) ORDER, 2013

The Minister, in exercise of powers conferred by section 33A of the Real Property Tax Act makes the following order —

1. Citation and commencement.

- (1) This order may be cited as the Real Property Tax (Amnesty) Order, 2013.

2. Amnesty programme.

- (1) The Minister, pursuant to section 33A of the Real Property Tax Act, authorises for the midterm budget for the year 2013 an amnesty programme to promote and encourage the increased payment of real property tax by persons liable for the payment of such tax to take effect as follows —
- (a) a person liable to pay tax on a residential property valued in excess of \$250,000.00, or on a commercial property, which is not currently on the assessment lists shall be exempted from payment of taxes in respect of the years prior to assessment where a return in the form prescribed by section 10 of the Act is made to the Chief Valuation Officer on or before the 30th day of June 2013;
 - (b) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for a period not exceeding three years, shall be entitled to a waiver of both 50% of the total tax assessed for the period, and 50% of the total surcharge payable on the assessed tax, where payment is made on or before the 30th day of June 2013;
 - (c) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for a period exceeding three years, shall be entitled to a waiver of 100% of the total surcharge payable on the assessed tax where payment is made on or before the 31st day of December 2013;
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- (d) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists and whose payment of such tax is current
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- (i) shall be entitled to a rebate of 5% of the annual tax assessed in the three years immediately next where payment of tax remains current in respect of each of such years; and
 - (ii) shall, upon failure to remain current in any given year of the three year period referred to in sub-paragraph (i), forfeit the rebate in respect of the remaining years.
- (2) This amnesty programme shall expire upon the presentation of the midterm budget for the year 2014.

Dated the 25th day of February, 2013.

Signed
PERRY G. CHRISTIE
Minister responsible for Finance