
Fourth Session Twelfth Parliament Republic of
Trinidad and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 3 of 2024

[L.S.]

AN ACT to amend the Property Tax Act, Chap. 76:04

[Assented to 27th March, 2024]

ENACTED by the Parliament of Trinidad and Tobago as Enactment
follows:

1. This Act may be cited as the Property Tax Short title
(Amendment) Act, 2024.

2. The Property Tax Act is amended—

Chap. 76:04
amended

(a) by inserting after section 17, the following
section:

“New
section 17A
inserted

17A. Notwithstanding the date
specified in section 17 (1), for the

year 2024 only, the Board shall cause a notice of assessment to be issued on or before 30th June.”;

(b) by repealing section 52 and substituting the following section:

“Power of Minister as to times for doing acts, etc. 52. (1) If any act, or anything required to be done at or within a fixed time under this Act cannot or is not so done, the Minister may by Order, from time to time, appoint a later time for doing the same, whether the time or any later time appointed within which the act ought to have been done has or has not elapsed or expired.

(2) Any act done within the time or later time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.”;

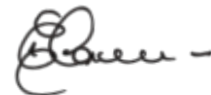
(c) in section 53A(a), by deleting the word “affirmative” and substituting the word “negative”; and

(d) in Schedule I, in respect of the rate of tax payable (%ATV) on residential land, by deleting the word “3” and substituting the word “2”.

Commencement

3. Section 2(d) of this Act is deemed to have come into force on 1st January, 2024.

Passed in the House of Representatives this 18th day of March, 2024.



Clerk of the House

Passed in the Senate this 25th day of March, 2024.


Clerk of the Senate