ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1996, No. 38

Property Tax (Prescribed Forms) Order 1996, made by the Cabinet under sections 12A, 13A, and 22A of the Property Tax Act Cap. 348 and section 57 of the Interpretation Act Cap. 224.

1. This Order may be cited as Property Tax (Prescribed Forms) Order 1996. Short title.

2. For the better carrying out of the provisions and purposes of the Property Tax Act Cap. 348 the following forms are prescribed for the purposes of capital valuation — Prescription of forms in Second Schedule.

FORM NO. 1A Section 13A (1) & 13 A (6)

PROPERTY TAX ACT CAP. 348

REPORT OF COMPLETION OF NEWLY CONSTRUCTED BUILDING OR ERECTION

To.....

CITY/PARISH OF SAINT.....

DESCRIPTION OF PROPERTY.....

.....

OFFICE REFERENCE.....

TAKE NOTICE that in pursuance of SECTION 13 A (1) and 13 A (6) of the above ACT the Chief Valuation Officer hereby requires you to answer the questions set out in this Form, and to sign and return it to him (together with a plan) to the address set out below within fourteen days after the date of service of this notice on you.

NOTE: Plan required / Not required

Date.....19.....

.....

Chief Valuation Officer.

Property Valuation Division
Newgate Street, St. John's

Served on.....

At.....

Date.....

Time.....

Signature.....

NOTE

Section 13 of the Property Tax Act 1986, provides *inter alia* that:

Any person who fails without reasonable excuse to comply with this notice is guilty of an offence and liable to a fine, and any person who makes or causes to be made return which he knows to be false in any material particular is liable to a fine and to imprisonment.

PARTICULARS OF BUILDING

1. State the number of storeys or floors (including ground floor)	.....
2. What is the type of construction ? (See instruction 5)	.....
3. What is the age of the building ? (See instruction 6)	.....
4. For what purpose is the building used ? (See instruction 7)	.....
5. What is the estimated value of the building ?	.....
6. State the amount for which the building is insured	.....

PARTICULARS OF PLANT AND MACHINERY

7. Describe the plant, machinery or other equipment permanently installed or fitted for the purpose of or in connection with any trade, business or industrial process.	.....
8. When were these bought ?	.....
9. What was their value at the date of purchase or installation ?	.....

PARTICULARS OF LAND

10. State, as under the Registered Land Act, Cap. 374	.....
(a) the Registration Section	.....
(b) Block Number	.....
(c) Parcel Number	.....
11. What is the area of the land in square feet or acres?	.....
12. For what purpose is the land used ?	.....
13. Has the land a frontage to any road or street ?	.....
14. When was the property bought and what was the purchase price ?	.....
15. If the land alone was purchased: What was the price and the date of purchase ?	.....

DECLARATION

I (We) declare that I (We) have read each and every one of the foregoing answers and prescribed particulars relating to the above property and that the said answers and particulars are in every respect fully and truly stated to the best of my (our) judgement and belief.

Date..... .....

Signature of person making the return.

INSTRUCTIONS

1. This form should be completed in ink or typewritten.

2. The person signing the declaration must read carefully every page of the completed form before he makes the declaration.

3. *Particulars of Building.* Where there are several buildings on one parcel of land, please give particulars for all buildings.

4. *Type of construction.* Where the building is of several types of construction, mention the various types (e.g.. first storey — concrete block, second storey wood).

FORM NO. 2A Section 12A (1)

PROPERTY TAX ACT, CAP. 348

PROVISIONAL VALUATION LIST

OF THE CITY/PARISH OF ST. .....

Assessment Number	Names of Owners	Address or other description of the property	Capital Value $	Altered Capital Value $	Remarks

Date..... .....

Chief Valuation Officer

FORM NO. 3A Section 13A (5)

PROPERTY TAX ACT CAP. 348

TAX DEMAND NOTICE

City/Parish of Saint.....

Tax Period: 1st January to 31st December 199.....

Name of Owner.....

Description of Property.....

.....

Assessment Number.....

Rate Percentage Levied.....%

Amount of Demand $.....

NOTE

1. Please take this form to Inland Revenue Department when making payment.

Date.....19..... *Commissioner of Inland Revenue.*

FORM NO. 4A Section 22A

PROPERTY TAX ACT CAP. 348

NOTICE OF APPEAL AGAINST CAPITAL VALUE

To: The Chief Valuation Officer

City/Parish of Saint.....

Address and Description of Property.....

.....

Assessment Number.....

Name and Address of Owner.....

.....

I/We submit herewith my/our appeal against the provisional valuation list dated

.....19.....in respect of the above property.

I/We submit that the capital value should be $.....

The grounds for making this appeal are:

.....

.....

.....

Date.....19.....

.....

Signature of Appellant/Owner.

Name and Address of Appellant if other than the owner.

.....

.....

NOTE

The following grounds of appeal may be specified in the notice of appeal.

(i) The capital value of the property is incorrect or unfair;

(ii) Matter has been inserted in or omitted from the valuation which ought not to have been inserted in or omitted;

(iii) One capital value has been included in the provisional valuation list in respect of properties separately assessable.

FOR OFFICIAL USE

Date of Receipt Date of Acknowledgement

.....

.....

Date of Service of Copy of Notice on:

Chairman of the Valuations Appeal Board.....

Owner of the Property.....

Commissioner of Inland Revenue.....

Made this 20th day of November, 1996.

Lounel Stevens,
Secretary to the Cabinet.

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