ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1996, No. 39

The Rates Declaration Order, 1996 made by the Minister under section 5 of the Property Tax Act (Cap. 348).

1. This Order may be cited as the Rates Declaration Order, 1996. Short title.

2. The Rates to be levied and collected on all properties liable to be taxed under the provisions of the Property Tax Act, in respect of the year 1997 are as follows — Rates to be levied and collected. (Cap. 348).

Valuation District of the City of Saint John —

1 (A) In respect of the District of the City of Saint John's except the North and Central Divisions —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property.

(ii) 20% of the annual value of the non-residential property.

1 (B) In respect of the District of the City of Saint John's North and Central Divisions —

(a) Citizen

(i) 3½% of the annual value of the residential property;

(ii) 5% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 5% of the annual value of the residential property;

(ii) 7% of the annual value of the non-residential property.

Valuation District of Long Island —

(2) In respect of Long Island —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property.

(ii) 20% of the annual value of the non-residential property.

Valuation District of Mill Reef —

(3) In respect of Mill Reef —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property.

(ii) 20% of the annual value of the non-residential property.

Valuation District of the Parishes —

(4) In respect of each Parish —

(a) Citizen

(i) 7% of the annual value of the residential property;

(ii) 14% of the annual value of the non-residential property.

(b) Non-Citizen

(i) 14% of the annual value of the residential property.

(ii) 20% of the annual value of the non-residential property.

Made this 12th day of December, 1996.

John St. Luce
Minister responsible for Finance.

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