

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

16th November, 2006.

SAINT LUCIA

No. 39 of 2006

AN ACT to amend the Land and House Tax Act, Cap. 15.13.

[27th November, 2006]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows :

No. 39] *Land and House Tax (Amendment) Act* [2006.

Short title

1. This Act may be cited as the Land and House Tax (Amendment) Act 2006.

Amendment of section 7

2. Section 7 of the Land and House Tax Act, Cap 15.13 is amended by —

(a) renumbering that section as section 7(1);

(b) deleting paragraph (h) and by substituting the following:

“(h) effective 1st April, 2006, an owner occupied residential property, the owner of which has attained the age of sixty years or more and who uses the residential property exclusively for providing accommodation for himself or herself and members of his or her family;”;

(c) inserting the following as subsection (2):

“(2) For the purposes of subsection 1(h) “owner” means a person holding legal title to the property whether singly or jointly.”.

Passed in the House of Assembly this 10th day of October, 2006.

J. BADEN ALLAIN,
Speaker of the House of Assembly.

Passed in the Senate this 9th day of November, 2006.

HILFORD DETERVILLE,
President of the Senate.