

No. 10] *Land and House Tax (Amendment) Act* [2013.

SAINT LUCIA

No. 10 of 2013

ARRANGEMENT OF SECTIONS

Sections

1. Short title
2. Interpretation
3. Amendment of section 7
4. Effective date

No. 10]

Land and House Tax (Amendment) Act

[2013.

No. 10] *Land and House Tax (Amendment) Act* [2013.

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

December 5, 2013.

SAINT LUCIA

No. 10 of 2013

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

[16th December, 2013]

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. 10] *Land and House Tax (Amendment) Act* [2013.

Short title

1. This Act may be cited as the Land and House Tax (Amendment) Act 2013.

Interpretation

2. In this Act, ‘principal Act’ means the Land and House Tax Act, Cap.15.13.

Amendment of section 7

3. Section 7 of the principal Act is amended by deleting subsection (2) and substituting the following –

“(2) The following persons are entitled to exemptions from taxes provided for in accordance with this subsection -

- (a) An owner whose residential property has an assessed market value of less than \$200,000.00 is exempted from the payment of taxes.
- (b) An owner whose residential property has an assessed market value of \$200,000.00 or more is entitled to a waiver of taxes on the first \$200,000.00 assessed market value of the residential property.”.

Effective date

4. The amendments shall take effect on the 1st day of January, 2014.

Passed in the House this 19th day of November, 2013.

PETER I. FOSTER,
Speaker of the House of Assembly.

Passed in the Senate this 28th day of November, 2013.

CLAUDIUS J. FRANCIS,
President of the Senate.