

CHAPTER P11 - PROPERTY TAX LAW

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Imposition of property tax.
4. Exceptions.
5. Establishment of Central Property Registry.
- 5A. Establishment of Local Government Revenue Committee.
6. Time for payment.
7. Extension of time of payment by instalments.
8. Recovery of tax.
9. Returns.
10. Further returns or information.
11. Presumption of authority to make returns.
12. Default of estimated assessment.
13. Offences.
14. Withdrawal of assessment.
15. Reliefs in cases of hardship.
16. Attend to answer questions.
17. Objection to amount of assessment.
18. Appeal to the Area Court.
19. General offences and penalties.
20. Power of Commissioner to give direction.
21. Regulations.