

CHAPTER 78B

LAND TAX VALIDATION

ARRANGEMENT OF SECTIONS

SECTION

1. Citation.
2. Validation provisions.

CHAPTER 78B
LAND TAX VALIDATION

An Act to validate certain matters relating to land tax.

1980—13.

[3rd April, 1980] Commence-
ment.

1. This Act may be cited as the *Land Tax Validation Act*. Short title.

2. (1) Notwithstanding section 6 of the *Land Tax Act* and the *Land Tax (Rate of Tax) Order*, all demands for land tax made by the Commissioner under the *Land Tax Act* with effect from the 1st November, 1979 and payments received by him as a result of those demands shall be deemed to have been validly made and received.

Validation
provisions.
Cap. 78A.
S.I. 1975
No. 248.

(2) Any rebate of tax purported to have been granted pursuant to section 8A of the *Land Tax Act* shall be deemed to have been validly granted as if an order had been made under that section.

Cap. 78A.