

CHAPTER 229B

**LAND VALUATION AND LAND TAX
(VALIDATION)**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Validation provisions.
3. Recovery of tax due.

CHAPTER 229B

**LAND VALUATION AND LAND TAX
(VALIDATION)**

An Act to validate certain matters respecting land valuation and land tax in Barbados. 1975-38.

[27th October, 1975] Commence-
ment.

1. This Act may be cited as the Land Valuation and Land Tax (Validation) Act. Short title.

2. (1) Notwithstanding that no date was fixed by order under section 8 of the Land Valuation Act— Validation provisions. Cap. 229A.

(a) the 15th February, 1972 shall be deemed to be the date on and after which the first valuation made by the Commissioner of all parcels of land in Barbados became the valuation of all parcels of land required by that Act to be valued by the Commissioner;

(b) the date referred to in paragraph (a) shall be deemed to be the date from which every valuation made under Part IV of the Local Government Act ceased to have effect and the provisions of that part of that Act relating to valuation ceased to apply to every parcel of land included in such valuation; and Cap. 107.

(c) all demands for land tax made by the Collector of Taxes under the Land Tax Act, and all payments received by him of such tax shall be deemed to have been validly made and received. Cap. 78A.

(2) Notwithstanding that no date was fixed by order under section 10 of the Land Valuation Act—

(a) the 17th March, 1975 shall be deemed to be the date on which the fresh valuation made by the Commissioner under that Act came into operation; and

(b) the date referred to in paragraph (a) shall be deemed to be the date from which the previous valuation ceased to be in force.

THE LAWS OF BARBADOS

