

**CHAPTER 438
LAND TAX ACT**

• Act • Subsidiary Legislation •

ACT

Chapter No. 194 of 1926

Amended by

Act No. 18 of 1937	Act No. 7 of 1972
Act No. 24 of 1938	Act No. 6 of 1976
Act No. 31 of 1947	Act No. 17 of 1977
Act No. 4 of 1949	Act No. 3 of 1978
Act No. 12 of 1954	SRO 38 of 1980
Act No. 6 of 1957	Act No. 14 of 1981
SRO 16 of 1957	Act No. 20 of 1987
Act No. 9 of 1963	Act No. 23 of 1988
The Court Order, 1967	SRO 45 of 1998
SRO 7 of 1970	Act No. 3 of 1999

ARRANGEMENT OF SECTIONS

1. Short title and application.
2. Interpretation.
3. Rates of tax.
- 3A. Enhancement of rates of tax.
4. Power of remission.
5. Power to exempt.
6. Special exemption.

Land Tax Act – Subsidiary Legislation

7. Districts.
8. Appointment and duties of tax officer.
9. Appointment of assistant tax officers.
10. Year of assessment.
11. Sources of information.
12. Returns to be made on purchase or disposal of land.
13. Tax officer may call for return.
14. Power of inspection and survey.
15. Assessment of vacant property.
16. Procedure to ensure correctness of returns.
17. Wilful evasion.
18. Neglect of duty.
19. Tax rolls.
20. Notice of inspection.
21. Notice of assessment.
22. Time for hearing of appeals.
23. Fixing dates of appeal sessions.
24. Publication of dates for appeal sessions.
25. Procedure at appeal sessions.
26. Results of appeals.
27. Certified tax rolls final evidence of contents.
28. Assessment of persons liable for taxes who have been omitted from tax rolls.
29. Persons liable for taxes.
30. Properties assessed liable to the charge for two years.
31. Persons having a charge may recover from owner.
32. Tenant may pay tax and deduct from rent.
33. Notice to be given of time and place of payment.
34. Accountant-General to receive taxes.
35. Receipts to be given.

Land Tax Act – Subsidiary Legislation

36. Taxes in arrears to be subject to a fine.
37. Notice to defaulters.
38. Issue of warrants, etc.
39. Withdrawal of execution and institution of proceedings.
40. Magistrate may order payment to court.
41. Imprisonment for failure to pay.
42. Payment of sum ordered.
43. Form and scope of warrant.
44. Sale of goods and disposal of proceeds.
45. Bailiff's fees.
46. Sale of realty of defaulter.
47. Notice of sale of realty.
48. Vesting in Crown.
49. Conditions of sale.
50. Effect of execution sales with regard to title.
51. Form of conveyance.
52. Disposal of surplus proceeds of sale.
53. Affidavit by person, not defaulter, claiming property levied upon.
54. Discontinuance of levy on giving of bond.
55. Abandonment of levy or setting cause down for trial.
56. Issue at trial.
57. Procedure to be same as in ordinary cases.
58. Saving of priority given to taxes.
59. Exemption from stamp duties and fees.
60. Penalties to be paid into the Treasury.
61. Onus of proof.
62. Commencement of prosecution.
63. Obstruction.
64. Power to alter times.

65.	Regulations.
66.	Forms.
First Schedule	Warrant to Levy Taxes, etc., under the Land Tax Act (Chapter 438)
Second Schedule	Praecepta to Levy Taxes, etc., by Sale of Lands or Houses under the Land Tax Act (Chapter 438)
Third Schedule	Notice to Defaulter under the Land Tax Act (Chapter 438)
Fourth Schedule	

CHAPTER 438
LAND TAX ACT

An Act to consolidate the law relating to the management assessment and collection of land tax.

[Chapter No. 194 of 1926 amended by Act No. 18 of 1937, Act No. 24 of 1938, Act No. 31 of 1947, Act No. 4 of 1949, Act No. 12 of 1954, Act No. 6 of 1957, SRO 16 of 1957, Act No. 9 of 1963, The Court Order, 1967, SRO 7 of 1970, Act No. 7 of 1972, Act No. 6 of 1976, Act No. 17 of 1977, Act No. 3 of 1978, SRO 38 of 1980, Act No. 14 of 1981, Act No. 20 of 1987, Act No. 23 of 1988, SRO 45 of 1998, Act No. 3 of 1999.]

[Date of commencement: 1st January, 1923.]

1. Short title and application

- (1) This Act may be cited as the Land Tax Act.
- (2) This Act shall apply only to the country districts specified in section 7.

2. Interpretation

In this Act, unless the context otherwise requires—

“Accountant-General” includes his lawful deputy and in matters relating to a district revenue office, includes the chief officer in charge of such office;

“land” means any plantation, estate or other land whatsoever, whether cultivated or uncultivated, and all other land not included in the definition of “property” in the Valuation and Rating Act;

[Chapter 343.]

“owner” means the owner, lessee, occupier, trustee, receiver, attorney, manager or any other person in charge of, or having the control of, any land on the 1st January in each year;

“taxes” means any tax, rate or impost levied under the authority of this Act.

3. Rates of tax

(1) There shall be raised, levied, collected and paid into the Consolidated Fund on all lands included in tax rolls prepared under the authority of this Act, for the places herein mentioned, the following taxes—

- (a) for every block of land in the island of Saint Vincent the tax shall be one dollar per acre for the first ten acres or part thereof, two dollars per acre for the next ninety acres or part thereof, four dollars per acre for the next four hundred acres or part thereof, and six dollars per acre or fractional part of an acre in excess of five hundred acres;
- (b) fifty cents per acre or fractional part of an acre up to ten acres in any one block, and one dollar per acre or fractional part of an acre in excess of ten acres in any one block, in all areas in Bequia, Union Island, Mustique, Petit Saint Vincent and Prune Island;
- (c) forty cents per acre or fractional part of an acre up to ten acres in any one block, and eighty cents per acre or fractional part of an acre in excess of ten acres in any one block, in all areas of Canouan; and
- (d) twenty cents per acre or fractional part of an acre up to ten acres in any one block, and forty cents per acre or fractional part of an acre in excess of ten acres in any one block, in all areas in the islands of Mayreau, Balliceaux, Battawia, Petit Nevis, Savanne and Ile-a Quatre.

(2) Notwithstanding subsection (1), a minimum charge of ten dollars per annum shall be payable by all owners of land in the State.

[Section 3 amended by SRO 45 of 1998 and Act No. 3 of 1999.]

3A. Enhancement of rates of tax

As from the 21st July, 1981, the rates to be levied and collected under this Act, read with the Valuation and Rating Act, shall stand enhanced by fifty per cent of the rate applicable before the 21st July, 1981, so that the revised rate applicable shall be one and a half times the existing rate.

[Chapter 343.]

Note: This section is based on the provisions of the Finance Act, 1981, Eleventh Schedule. That Schedule was not in the usual form of amendment to existing legislation (whether contained in a Financial Act or in any other Act) but merely took the form of a statement: it is not considered that this in any way nullified its legal effect. The “statement” has, therefore, been included and cast in the form of a section and it would seem that its most appropriate place is as above.

4. Power of remission

The Governor-General may remit, wholly or in part, any tax or fine on the ground of poverty of the person liable to pay the same, or that the tax is oppressive, and may also, for good cause, refund any taxes or fines or any fees and expenses incurred in collecting the same.

5. Power to exempt

(1) The Governor-General may, wholly or partially, exempt from taxes, for such period and subject to such conditions as may be deemed expedient, any area of land the forest growth on which it is deemed necessary to protect or foster.

(2) The Governor-General may also, on application by any person liable to pay taxes, make such abatement as appears to him to be reasonable, subject to the following conditions—

- (a) the holding or portion thereof in respect of which an abatement is sought must exceed one hundred acres and must be used solely for pasturing stock;
- (b) the reduction shall in no case result in the payment of less than eighteen cents an acre; and
- (c) the decision of the Governor-General on any application made under this section shall be final and binding.

6. Special exemption

The following properties are exempted from the payment of taxes under this Act—

- (a) land the property of the Crown, or of Saint Vincent and the Grenadines, or vested in the Governor-General or other person in trust for the Crown, or for the use of the public service or for the public use of the Government, which are either used exclusively for public purposes or which, although not so used, are not in the possession of any person as tenant, lessee or allottee thereof, or under any agreement whatsoever for the purchase thereof;
- (b) lands dedicated and used exclusively for public worship, or for educational purposes under the provisions of the Education Act;
- (c) parcels of land not exceeding five acres in area and certified by the Chief Agricultural Officer to be used primarily for agricultural purposes in the year for which the exemption is claimed:

Provided that if the same person is the owner of more than one parcel of land of the description stated in this paragraph, the exemption shall not apply unless the total area of all parcels of land owned by that person and used principally for agricultural purposes does not exceed five acres.

[Chapter 202.]

7. Districts

For the purposes of making assessments under this Act, Saint Vincent and the Grenadines shall be divided into six districts, that is to say—

- (a) the parish of Saint George, exclusive of such part of the town of Kingstown as lies within the parish, and of the town of Calliqua;
- (b) the parish of Charlotte, exclusive of the town of Georgetown;
- (c) the parish of Saint Andrew, exclusive of such part of the town of Kingstown as lies in the parish;
- (d) the parish of Saint Patrick, exclusive of the towns of Layou and Barrouallie;
- (e) the parish of Saint David, exclusive of the town of Chateaubelair;
- (f) the Grenadine islands (inclusive of the island of Bequia).

8. Appointment and duties of tax officer

The Governor-General may appoint any revenue officer to act as tax officer, whose duty shall be to make assessments for taxes throughout Saint Vincent and the Grenadines in accordance with the provisions of this Act, to compile tax rolls hereinafter referred to, and to carry out such instructions as may be issued to him by the Governor-General for his guidance in connection therewith.

9. Appointment of assistant tax officers

The Governor-General may appoint assistant tax officers, and any person or persons so appointed shall, subject to any restrictions imposed by the Governor-General, have the powers of the tax officer.

10. Year of assessment

Every assessment shall be made as on the 1st January for the then current year.

11. Sources of information

For the purposes of assessments under this Act, the tax officer may procure his information from the tax rolls of any preceding year, from information procured under the provisions of this Act, or from any other source which he may consider necessary or proper.

12. Returns to be made on purchase or disposal of land

Any person who—

- (a) becomes the owner of any land, whether by purchase, gift, deed, parol or in any other manner whatsoever;
- (b) disposes of any land, whether by sale, gift, deed, parol or in any other manner whatsoever,

shall, within thirty days after he has become the owner or disposer of the same, make a return in writing to the tax officer. Such return shall contain a true and correct statement of the description, situation, extent and value of the land.

13. Tax officer may call for return

If for any reason the tax officer considers it advisable or expedient for the purpose of procuring any information he may deem necessary for any assessment, he may, at any time, deliver or cause to be delivered to the owner or, in his absence from Saint Vincent and the Grenadines, to the person for the time being in charge of, any land a notice calling upon him to deliver to him within thirty days from the receipt thereof, a return containing the particulars required by section 12.

14. Power of inspection and survey

(1) If the tax officer requires an inspection or survey of any land for the purpose of assessing the same under this Act, he may issue a notice of his requirements and cause the same to be served upon the owner. Thereupon the tax officer, or any surveyor or other person authorised in writing by such tax officer, may at all reasonable times mentioned in the notice go upon and inspect or survey all lands belonging to such owner, and the owner shall, upon the requisition of the tax officer, point out to the tax officer or to the surveyor or (upon his presenting his written authority) to any such other person authorised as aforesaid, what lands are in the possession of such owner and the boundaries of the said land:

Provided that the Governor-General's sanction shall first be obtained by the tax officer in all cases where any survey is required:

Provided also that the owner of any land surveyed shall be entitled to compensation for any damage or loss sustained by reason of such survey, and the amount of such compensation shall be assessed by the Governor-General, upon proof to his satisfaction of such loss or damage, and shall be paid by the Accountant-General, under the Governor-General's warrant, to the owner of such land.

(2) The tax officer, or any surveyor acting under his authority, may require production to them respectively of all plans and documents relating to the land surveyed, or about to be surveyed, which are in the custody or power of any person interested in the said land, and any person who refuses, or wilfully neglects, to produce, or who conceals, such

plans or documents, within seven days after any demand made for their production, by the tax officer or such surveyor is guilty of an offence and liable to a fine of five hundred dollars.

(3) Where the result of any inspection or survey made under the authority of this section proves that the land actually belonging to the owner exceeds the area specified in any return at any time made by such owner under the provisions of this Act by five per cent or more, the costs, charges and expenses of the inspection or survey shall be paid by the owner. In all other cases they shall be paid by the Crown.

(4) No proceedings taken under this section shall exonerate any owner from his liability to any penalty under this Act.

15. Assessment of vacant property

Where the occupant of lands liable to be charged with taxes is absent and the owner is unknown to the tax officer, or where, from any cause, lands taxable as aforesaid shall not have been returned, the tax officer shall, to the best of his information and judgment after inquiry or inspection, assess the said lands.

16. Procedure to ensure correctness of returns

The magistrate of any district may, on application from the tax officer, summon any person to appear before him at the magistrate's court or other place to be mentioned in the summons, at any time for the purpose of giving such information, on oath, as may be wanted by the tax officer and of procuring such a return as is by this Act required, and for that purpose may issue to any server a summons which shall be served, either personally or by leaving a copy of it at the place of abode of the party summoned, at least five days before the day named for his attendance.

17. Wilful evasion

Any person who—

- (a) fails to attend in obedience to a summons served on him under the provisions of this Act;
- (b) attending pursuant to such summons, wilfully refuses to answer such questions as may be asked of him by a magistrate;
- (c) if required to make any return under this Act, refuses or neglects, without lawful excuse, to make the return in order to evade giving an account of any land possessed by him or whereof an account is required of him under this Act; or
- (d) wilfully makes an incorrect return,

is guilty of an offence and liable to a fine of two thousand five hundred dollars.

18. Neglect of duty

Any person specially appointed by the tax officer who neglects or refuses to perform any duty required of him by this Act is guilty of an offence and liable to a fine of five hundred dollars.

19. Tax rolls

(1) The tax officer shall, before the 30th June in each year, make out, for each district, a list in alphabetical order of every person assessed, adding a description of each property in respect of which such person is assessed and the amounts of each assessment and the tax imposed thereon, which list shall be in such form as may be appointed by the Governor-General. Each of the lists (hereinafter called a "tax roll") shall, when completed, be signed by the tax officer and certified by him to be correct.

(2) The tax officer shall cause the tax rolls to be printed and published in the *Gazette* in the year 1949 and every tenth year thereafter.

20. Notice of inspection

Every magistrate shall, on or before the 30th June, cause to be affixed in a conspicuous position at each police station in his district a notice to the effect that the tax roll for that district will, after the 30th June, be available for inspection by the public at the Treasury.

21. Notice of assessment

(1) The tax officer shall, before the 30th June in every year, cause a notice of assessment to be served upon all owners of lands, which notices shall contain—

- (a) the situation of each property in respect of which the owner is assessed and the area thereof and the amount of tax imposed; and
- (b) a statement to the effect that, if dissatisfied with the assessment, the owner may give notice to the magistrate of the district of his intention to object to the same within ten days of the day fixed for the hearing of appeals.

(2) Such notice shall be served by leaving the same at the dwelling-house or last known place of abode of the owner, or by affixing the notice on the land assessed, and an entry by the person serving shall be made at the time of service in a book provided for that purpose.

(3) Notwithstanding anything in subsections (1) and (2), where in a year there is no change in the assessment made on any person in respect of any land as compared with the immediately preceding year, it shall not be necessary to cause a notice of assessment to be served upon the owner of such land.

22. Time for hearing of appeals

Each magistrate shall hold one or more special sessions in each district, on some day or days during the month of July in each year, for the purpose of hearing objections to, and appeals from, the assessments made by the tax officer, and settling any amendments which, in his discretion, he as magistrate, may deem necessary.

23. Fixing dates of appeal sessions

The tax officer shall be present at the appeal sessions on the day fixed by the magistrate and, in order that the attendance of the tax officer shall not be required at more than one court on one day, such sessions shall be fixed by the magistrate in consultation with the tax officer.

24. Publication of dates for appeal sessions

Notice of the day or days fixed in each district for the hearing of assessment appeals shall be given by the magistrate, not less than three weeks prior to the day or days so fixed, by advertising the same in the *Gazette* and also in each respective district by affixing a notice thereof on, or in a conspicuous place near to, or on the principal door of, each police station in such district.

25. Procedure at appeal sessions

(1) If any person affected by any assessment is dissatisfied with the same and gives notice to the magistrate of his intention to object to the same not less than ten days before the day notified as fixed for the hearing of appeals as provided in section 24, or if any person affected by any assessment is summoned by the magistrate at the request of the tax officer to attend the sessions to show cause why his assessment should not be increased or altered, and the summons is served at least ten days before the day named for his attendance, the magistrate may, whether such party summoned attends the sessions or not, enquire into the assessment and for that purpose may examine on oath the party objecting or summoned, and any witness, touching the matter of the assessment, and confirm, annul, augment or correct the assessment.

(2) The magistrate may summon witnesses to attend before him at such sessions to give evidence or to produce documents. Any person who fails to comply with a summons to attend is liable to be apprehended, and every person refusing to give evidence on oath, or neglecting, without lawful excuse, to produce any document, is liable to be committed to prison in the same manner as though the appeal were a matter coming within the ordinary summary jurisdiction of the magistrate.

(3) The decision of the magistrate of any question of fact shall be final and conclusive.

26. Results of appeals

Within seven days after the closing of the appeal sessions, the magistrate shall certify that the appeal sessions have been duly held and shall forward to the Accountant-General a statement of the results of any appeals heard by him.

27. Certified tax rolls final evidence of contents

The amounts of the taxes to be collected under this Act, except in cases where it may be otherwise specially directed, shall be ascertained from the several tax rolls, certified and signed as hereinbefore provided, and the tax rolls shall, subject to the provisions of section 28, be deemed final and conclusive.

28. Assessment of persons liable for taxes who have been omitted from tax rolls

(1) If any person liable to pay taxes shall not have been included therefor in the tax rolls, the omission shall not exempt him from the payment of taxes which may be due by him. In such case the tax officer may ascertain, determine and assess what amount of taxes may be due by such person and serve a notice on such person ordering payment of the same to be paid into the Treasury within ten days from the date of such service. The tax officer shall thereupon send a signed note to the Accountant-General stating that such an assessment and order has been made and served.

(2) In default of payment, the Accountant-General shall proceed for the recovery of the same in the manner hereafter specified for the collection of taxes in default:

Provided that if such person, assessed in the manner mentioned in this section, shall, within seven days after the service on him of the tax officer's order for payment, give both to such officer and to the magistrate of the district within which the property affected is situate, a notice of his intention to appeal from such assessment, the tax officer shall thereupon inform the Accountant-General of such notice of appeal, and the magistrate shall fix a day for the hearing of the appeal and, after hearing the evidence, shall confirm, annul, augment or correct the assessment and order for payment and shall forward a copy of his decision to the Accountant-General who, in default of payment, shall proceed for the recovery of the taxes as hereinafter provided.

29. Persons liable for taxes

All taxes, and all fines due thereon, and all fees and expenses incurred in the collection thereof, shall be a charge on the goods, chattels, lands, tenements and hereditaments for the time being belonging to the person named in the tax roll, or in any notice referred to in section 28, and this charge shall take priority of any charge or debt due by specialty or otherwise on such property.

30. Properties assessed liable to the charge for two years

All taxes, and such fines, fees and expenses as aforesaid, if any, shall, for a period not longer than two years from the date on which the taxes first became due under this Act, remain as a first charge upon the lands in respect whereof the taxes are payable.

31. Persons having a charge may recover from owner

Any person, having a charge or debt by way of specialty or otherwise upon any property of a person named in the tax roll, may pay any taxes, fines, fees and expenses properly due under this Act by such person named, and shall be entitled to add the monies thus paid to such charge or debt. Thereupon the increased charge or debt shall bear the same interest, and may be enforced and recovered in the same manner, as the original charge or debt.

32. Tenant may pay tax and deduct from rent

Any tenant or occupier of any property on which any taxes are due and payable may, on payment of such taxes and of any fines, fees and expenses which he may have been compelled to make in consequence of his landlord's neglect to pay the taxes due in respect of the property occupied, deduct the amount paid together with compensation for all actual loss suffered in consequence of any levy, from any rent which may then be due, or may thereafter become payable, in respect of such property. In the event of any action being brought by the owner of any property for the recovery of rent from any such tenant or occupier, the court before which such action is brought shall allow to such tenant or occupier the amount so paid and the compensation for loss so sustained:

Provided that nothing herein contained shall affect any agreement made between the landlord and tenant with regard to the payment by the tenant of taxes.

33. Notice to be given of time and place of payment

On or before the 15th July in each year, the Accountant-General shall cause to be inserted in the *Gazette*, a notice to the effect that the taxes due under this Act in respect of that year will be payable at the Treasury, or at district revenue offices, as provided in this Act, between the 1st August and the 30th September in the then current year and that attendance will be given during that period at the said offices for the purpose of receiving taxes; and the publication of the notice shall be considered a sufficient demand for the payment of taxes.

34. Accountant-General to receive taxes

(1) The taxes payable in respect of any year shall be paid by the persons liable to pay them between the 1st August and the 30th September in such year: and all taxes so paid shall be paid into the Treasury in Kingstown or into the revenue office of the district in which the property liable is situate.

(2) The Accountant-General may accept payment in two instalments provided that either instalment be not less than twenty-four cents.

35. Receipts to be given

The Accountant-General shall grant to the person making payment of any taxes a printed receipt for the same under his hand from a numbered counterfoil book.

36. Taxes in arrears to be subject to a fine

(1) The Accountant-General shall receive, at the several offices during the month of October, all taxes which may remain unpaid on the 1st October:

Provided that on the total amount of taxes due by any one person remaining unpaid on the 1st October there shall be paid as a fine thereon—

- (a) where the amount so in arrear does not exceed four dollars and eighty cents, the sum of six cents; and
- (b) where the amount so in arrears exceeds four dollars and eighty cents, eight per cent on the amount.

(2) After the 31st October in each year, all taxes payable in respect of the previous year, and the fines due thereon, shall be payable to such officer or bailiff as the Accountant-General shall authorise to receive the same, and the payment shall include any fees prescribed under section 45.

37. Notice to defaulters

The Accountant-General shall, on or before the 15th October in each year, cause to be inserted in the *Gazette*, a notice to the effect that warrants will be issued for the recovery of all taxes, together with the fines due thereon, which may after the 31st October still remain unpaid. Such publication shall be sufficient notice to all defaulters.

38. Issue of warrants, etc.

(1) The Accountant-General shall, in the first instance and on or before 1st November in each year, issue to any persons whom he may employ in the several districts as bailiffs for this purpose (hereinafter referred to as “bailiffs”) warrants directing and authorising them in the manner hereinafter provided to make a levy upon the goods and chattels, not being chattel houses, of all defaulters for the payment of taxes and fines thereon unpaid in respect of the previous year. The Accountant-General may, at any time after the said date, issue another warrant or other warrants directed to any bailiff in the same or another district to recover any taxes and fines still outstanding and due from a defaulter named in a warrant previously issued by him:

Provided always that the Accountant-General may, under the provisions of section 46, proceed to sell or may issue a *praecipe* authorising the sale of, any land chargeable with the unpaid taxes and fines thereon accrued, at any time.

(2) In all cases where default shall have been made by several persons in the same district, it shall be sufficient for the Accountant-General to attach to any warrant or *praecipe* a list, duly signed by him, setting forth extracts from the tax roll, stating the names of such defaulters and the particulars of the properties the taxes upon which are unpaid, together with the amounts of such taxes and the fines due thereon.

39. Withdrawal of execution and institution of proceedings

(1) Notwithstanding that the name of a person who has made default in the payment of any taxes shall have been included in a list to any warrant or *praecipe* authorising a levy as provided in section 38, the Accountant-General may, in his discretion, at any time while such taxes, or any fines, fees or expenses payable by such defaulter, remain unpaid, cause the operation of the said warrant or *praecipe* to be suspended as against such defaulter and in lieu thereof may apply to the magistrate of the district in which the person in default is for the time being staying or residing for a summons directing the defaulter to attend before such magistrate, at a time to be named in the summons, to show cause why he should not be ordered to pay the amount aforesaid as a judgment debt. The magistrate may, in his discretion, issue such summons and cause the same to be served and may deal with the defaulter in such manner as is provided in section 40.

(2) Notice of any application to be made under this section shall be given to the Accountant-General.

40. Magistrate may order payment to court

If a summons for enabling a defaulter to show cause, as mentioned in section 39, is issued, the magistrate may, on the date named in the summons or at any other date to which the hearing may be adjourned, order the defaulter to pay into the court the amount of the unpaid taxes, fines, fees and expenses and such court costs as are for this purpose fixed by the Governor-General, or may order him to pay into court any part of such amount which the magistrate may deem the defaulter able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

41. Imprisonment for failure to pay

(1) If any person summoned as aforesaid fails to comply with the summons without lawful excuse or makes default in payment into court in the manner aforesaid, the magistrate may commit such person to prison for six weeks or until payment of the sum ordered to be paid (if paid before the expiration of the term):

Provided that no such committal shall be ordered for default in payment unless it is proved to the satisfaction of the magistrate that the person making default either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default and has refused or neglected, or refuses and neglects, to pay the same.

(2) Proof of the means of the person making default may be given in such manner as the magistrate thinks just, and, for the purposes of such proof, the debtor and any witnesses may be summoned, and their attendance enforced, by the same processes as in cases in which the magistrate has summary jurisdiction in criminal matters, and such debtor and witnesses may be examined on oath.

(3) Every order of committal under this section shall be issued, obeyed and executed in manner similar to commitments by magistrates in the exercise of their summary jurisdiction in criminal cases.

(4) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

42. Payment of sum ordered

In the event of the defaulter paying the whole of the amount ordered to be paid, the magistrate shall give notice of such payment to the Accountant-General and shall remit to him the amount so paid after deducting such part thereof as may represent the court costs.

43. Form and scope of warrant

(1) For the purpose of levying any distress, a bailiff shall execute a warrant issued to him by the Accountant-General according to the tenor thereof, and such warrant shall be in the form set out in the First Schedule.

(2) On payment of the taxes and fines due thereon, and of the fees and expenses, if any, incurred, the bailiff shall give acquittances under his hand to the persons who pay the same on numbered counterfoil receipt forms, with which the bailiff shall be supplied, and shall pay over into the Treasury daily, or at such other times as the Accountant-General may direct, all money received by him under this Act.

44. Sale of goods and disposal of proceeds

(1) When any goods or chattels are distrained on, they shall, after notice given in the *Gazette*, be sold by the bailiff at public auction in such manner as is usual in sales under executions issuing out of magistrates' courts. Until the sale, the goods shall remain in the custody of the bailiff by whom the levy is made. The money arising from the sale shall be paid over by the bailiff into the Treasury, after deducting therefrom all reasonable and necessary expenses attending the levy and sale which may be allowed by the Accountant-General, and the proceeds of sale shall be applied by the Accountant-

General towards satisfaction of the unpaid taxes, fines and fees, and the surplus, if any, shall be restored, on demand, to the owner of the goods distrained:

Provided as follows—

- (a) tools of trade, bedding and wearing apparel to the value of twenty-four dollars shall be exempted from execution; and
- (b) after a levy, the owner of the goods seized may redeem the same, at any time before the time appointed for the sale, by paying the bailiff the full amount of the taxes and fines thereon, together with all fees and expenses incurred in relation thereto up to the date of such payment.

(2) When the whole of the goods and chattels of a defaulter have been offered for sale and there has been no bid therefor, or no bid or bids sufficient to cover the unpaid taxes and fines and the fees and expenses incurred, if any, then, if there are no lands or houses liable to be sold for payment of such taxes, fines, fees and expenses, such unsold goods and chattels which have been offered for sale shall become the property of the Crown upon a statement to that effect being published in the *Gazette*.

45. Bailiff's fees

The bailiff's fees which may be included in a claim or levy under a warrant may be in such sum and according to such scale as is fixed by the Governor-General, which scale shall be laid before the House of Assembly for its approval. All such fees shall be paid by the defaulters against whom warrants are issued, and the Governor-General may award to any bailiff such proportion thereof as he shall think fit.

46. Sale of realty of defaulter

(1) If the amount of the taxes and fines and of the fees and expenses, if any, due and recoverable from a defaulter have not been, or, in the opinion of the Accountant-General cannot be, raised by the sale of the goods and chattels of the defaulter as aforesaid, the Accountant-General may levy on and put up for sale either the whole of any lands or houses in Saint Vincent and the Grenadines to which the defaulter is beneficially entitled, or such part of any such land or any such house or such number of any such houses as in the discretion of the Accountant-General may be selected and marked off as sufficient to realise the required amount.

(2) In default of satisfaction of the amount due and recoverable from a defaulter for any taxes, fines, fees and expenses, or any of them, by such sale, then, if the lands or houses in respect of which the unpaid taxes are payable had passed out of possession of the defaulter before the date of the said sale, and consequently such last-mentioned lands or houses had not been levied upon, the Accountant-General may in the last instance proceed to levy on and sell the lands or house last mentioned, or such part or portion thereof as in the discretion of the Accountant-General may be selected and marked off, as sufficient to realise the required amount.

(3) The Accountant-General may issue to any suitable public officer, appointed for the purpose by the Governor-General, a *praecipe* to cause to be levied on and to sell for unpaid taxes or fines and for any fees and expenses which may have been incurred, the lands or houses mentioned in such *praecipe* which shall be in the form set out in the Second Schedule. The Accountant-General may thereafter issue another *praecipe* directed to any such officer to recover any taxes, fines, fees and expenses still outstanding and due from a defaulter named in a *praecipe* previously issued by him.

(4) Before the sale of any land or house, the Accountant-General or any officer to whom a *praecipe* has been issued shall cause a notice of the sale of such property and a description thereof, together with the name of the owner thereof as appearing in the tax roll, to be inserted in the *Gazette* at least one week before the sale of such property.

47. Notice of sale of realty

(1) Before proceeding with the sale of any land or house, the Accountant-General, or the officer conducting such sale, shall serve or cause to be served on the person in default a notice in the form set out in the Third Schedule.

(2) Except in cases specially sanctioned by the Accountant-General or the said officer, every such notice shall be served personally on the person in default.

(3) Whenever the Accountant-General, or the said officer, shall have reason to think that the person in default is avoiding service of the notice, or that neither he nor his authorised agent can be found, the Accountant-General or officer may order the notice to be affixed, in some conspicuous manner, to the property with respect to which the default is made.

(4) The server or bailiff serving any such notice personally shall endeavour to explain its purport fully to the person upon whom it is served, and shall offer to prepare, and, if so requested, shall write out the statement which such person is required to make. In this latter event the signature or mark of such person shall, if practicable, be attested by a witness other than the server or bailiff.

(5) The bailiff or server of such notice shall write upon it the date when it is served by him, and shall enter upon a counterfoil of the notice, or upon some other record, the date and manner of service and the place where it was made.

(6) Any person duly served, but failing to make such statement within the time and in the manner prescribed, is guilty of an offence and liable to a fine of two hundred and fifty dollars unless he prove either that, previous to the notice being served, he had paid the tax, rate or fine, or that no tax, rate or fine was due from him.

48. Vesting in Crown

When any land, or any part or portion thereof, in respect of which any taxes, fines, fees or expenses are payable is offered for sale and there is no bid for it equal to or in excess of the amount due therefor, then, if the same cannot be raised by sale of goods or

chattels or other property of the defaulter, or by the sale of a further part or portion of such land, such land, or part or portion thereof, which was so offered for sale shall vest in the Crown and the Accountant-General shall forward to the Registrar of the High Court, for the purposes of due registration, a statement, in form to be prescribed by the Governor-General, giving the particulars of the land, the name of the person in default, the amount due and the date of the abortive sale:

Provided that such lands shall not vest in the Crown until such statement has been recorded by the Registrar and published in the *Gazette*, and thereupon such record shall constitute an indefeasible title in the Crown.

49. Conditions of sale

Whenever any lands or houses are sold under this Act, the sale thereof shall be subject to the following conditions that is to say—

- (a) such sale shall in no case become absolute until the expiration of three months from the date thereof;
- (b) within six weeks of the date of every such sale, the Accountant-General shall cause to be published in a local newspaper, at least once a week for three weeks, a notice giving particulars of the property sold, the name of the owner, and the purchase price paid. Such notice shall also contain an intimation that unless the owner or any other person having an interest in the property sold pays into the Treasury—
 - (i) the purchase price plus ten per centum thereof,
 - (ii) all expenses of and incidental to the sale,before the expiration of three months from the date of the sale, the property sold shall, at the end of the stipulated period, vest absolutely in the purchaser;
- (c) if the purchase price and other expenses have been paid into the Treasury in pursuance of the provisions of paragraph (b), the sale shall thereupon be cancelled and the Accountant-General shall, upon application by the purchaser, refund to such purchaser the purchase price plus ten per cent thereof;
- (d) the purchaser buys at his own risk as to the provisions of the law necessary to authorise the sale having been complied with, those who intend to purchase shall be allowed access to all documents which show that such provisions have been complied with;
- (e) the purchaser shall not require any proof beyond the tax roll signed by the tax officer, or the tax officer's note of assessment mentioned in section 28, the *praecipe* with the list of defaulter's notices with service of identity of

- the contents, dimensions or other particulars of the property offered for sale with that advertised;
- (f) the highest bidder for each lot may be the purchaser, should any dispute arise as to any bidding, the property may again be put up for sale;
 - (g) the reserve price will be the amount of taxes, costs and charges;
 - (h) the advance on bidding may be declared by the Accountant-General or the officer conducting the sale on putting up the specific lot, no bid shall be retracted without the consent of the Accountant-General or the officer;
 - (i) immediately after the sale, the purchaser shall pay to the Accountant-General, or to the officer who conducts the sale, a deposit of one fourth of his bid, and the balance within seven days thereafter, in default of payment of the deposit the property shall be offered for sale immediately and any subsequent bid by the person who has made default as aforesaid shall be ignored or refused, if the purchaser fails to complete his purchase within seven days, the deposit shall be forfeited and the property shall be re-offered for sale when any deficiency on the first bid may be recovered from the first bidder as a debt;
 - (j) except in special cases to which the Governor-General may give his sanction, conveyances of lands, tenements and hereditaments will be executed only on the prescribed form;
 - (k) conveyances will not be executed until three months have elapsed from the date of sale, and during this period the right is reserved for the Governor-General to cancel the sale.

50. Effect of execution sales with regard to title

(1) All sales of any lands in respect whereof the unpaid taxes are payable shall, provided that the provisions of this Act have been duly complied with, operate to confer on the purchaser an indefeasible title thereto, free from all incumbrances.

(2) All sales of lands, other than those hereinbefore specified, or houses shall have the effect of conveying to the purchaser the right, title and interest therein of the person who has made default in the payment of taxes.

(3) All sales of any goods and chattels for the payment of any taxes, fines, fees and expenses due hereunder, shall, provided that the provisions of this Act have been duly complied with, have the effect of passing the exclusive right thereto to the purchaser thereof:

Provided always that no purchaser shall have, or be capable of granting, any title or right to any land, house, goods or chattels sold under the powers conferred by this Act, if the purchase shall have been made with intent to defraud creditors, or as agent or trustee for the taxpayer in default, or for his wife or family:

Provided further that any such sale to the taxpayer in default shall be void.

51. Form of conveyance

Where any land or house, not being a chattel house, is sold hereunder, the Accountant-General shall execute and deliver on completion a conveyance thereof to the purchaser; which conveyance shall be in the form, or as near as possible in the form, set out in the Fourth Schedule and shall require to be registered in the office of the Registrar of the High Court.

52. Disposal of surplus proceeds of sale

Any surplus moneys arising on any sales under this Act, after payment of all taxes, fines, fees and expenses, shall be paid by the Accountant-General to the owner of the property sold, if known. If not known then they shall be at the disposal of the Governor-General for six years from the day of the sale, subject to any application for the same by any person claiming to be entitled thereto, after which they shall be appropriated to the Consolidated Fund:

Provided that—

- (a) if the Accountant-General has notice that any person, other than the owner of the property sold, has a claim to the surplus monies or any part thereof, either by way of mortgage or other legal incumbrance, the Accountant-General may send to the owner, by post, a registered letter addressed to him at his last known place of abode, stating that the monies, or some specified part thereof, will be paid to such claimant, mortgagee or incumbrancer, unless the owner informs the Accountant-General within ten days from the date of the letter that he does not admit the claim;
- (b) if no reply is received from the owner within the time aforesaid, the surplus monies, or such part thereof as is specified in the letter, may be paid to the claimant by the Accountant-General;
- (c) if the owner denies the claim, then the Accountant-General shall pay the surplus monies to the Registrar of the High Court, to be placed by the latter to the credit of an account in court, to abide the settlement by the Court of the question as to what person is entitled to the same;
- (d) the Accountant-General shall not be held responsible for any payment made by him under the provisions of this section.

53. Affidavit by person, not defaulter, claiming property levied upon

If any person, other than the person making default, claims that he is the owner of any goods and chattels or land which are levied upon as belonging to a party who is

named in the tax roll, or is liable to pay taxes under section 28, such person, or any legal practitioner on his behalf, may file an affidavit in the High Court—

- (a) specifying which of the goods and chattels or lands he claims as his property;
- (b) stating full particulars of his title thereto; and
- (c) stating the value or acreage (as the case may be) of the property claimed.

54. Discontinuance of levy on giving of bond

If any person, either at the same time of or subsequent to the filing of the affidavit, gives security by bond with two sureties (such bonds being hereby exempted from stamp duty) to the satisfaction of the Registrar of the High Court, in a sum not exceeding four hundred and eighty dollars, conditioned to secure—

- (a) either the total amount of taxes, fines, fees and expenses unpaid or such part thereof as may be equivalent to the value or acreage of the property claimed; and
- (b) all costs of the legal proceedings incidental to the trial of the issue hereinafter mentioned,

the Registrar shall notify the Accountant-General to discontinue his levy upon such goods and chattels, houses and lands as are specified in the affidavit until the determination of the issue hereinafter mentioned.

55. Abandonment of levy or setting cause down for trial

(1) At any time within seven days after receipt by him of the notification from the Registrar to discontinue the levy, the Accountant-General may abandon the levy altogether and thereupon shall notify the Registrar and the claimant that the levy is withdrawn and that no further legal proceedings will take place.

(2) If no notice of abandonment is given by the Accountant-General, the Registrar shall set the matter down for trial at the next sitting of the High Court held not later than one month subsequent to security being so given.

56. Issue at trial

At the hearing, the issue shall be whether or not the claimant has made out his title to the goods or chattels, houses or lands specified in the affidavit, and, if such issue be found in his favour, whether the value or acreage thereof has been correctly stated in the affidavit; and, upon the issues being determined, the Court shall order the bond to be enforced or cancelled, as the case may be.

57. Procedure to be same as in ordinary cases

Throughout the proceedings in the case of goods and chattels being claimed, the bailiff by whom the levy was made, or, in the case of lands or houses being claimed, the Accountant-General shall be the defendant, and all steps may be taken and things done as in ordinary cases before the Court:

Provided that the defendant shall not be ordered to pay any costs, unless the Court is of opinion that he has been guilty of wilful neglect or misconduct.

58. Saving of priority given to taxes

Nothing in sections 53 to 57 shall be construed to take away or impair the priority given to taxes by section 29.

59. Exemption from stamp duties and fees

No summons, process or other document issued by or for any person acting in exercise of any of the powers conferred by this Act shall be subject to stamp duty, nor to the payment of any fees whatsoever.

60. Penalties to be paid into the Treasury

All penalties imposed by this Act shall be paid into the Treasury. The Governor-General may award any portion, not exceeding one half, to the person through whose information a penalty is recovered.

61. Onus of proof

(1) The burden of proof of exemption from, or abatement of, any tax under this Act shall lie on the person claiming the exemption or abatement.

(2) The burden of proof that the provisions of this Act have not been complied with shall lie on the party claiming that such provisions have not been carried out.

62. Commencement of prosecution

Any prosecution instituted against any person for the commission of any offence against the provisions of this Act shall commence within twelve months after the offence has been committed, and not afterwards.

63. Obstruction

Any person who molests, obstructs or hinders any person employed in the due execution of any of his duties under, or by virtue of, the provisions of this Act, is guilty of an offence and liable to a fine of one thousand dollars.

Land Tax Act – Subsidiary Legislation

64. Power to alter times

The Governor-General may, at any period, extend or alter the time fixed for the performance of any duty under this Act, or may, by proclamation, extend the time fixed under this Act for the payment of any taxes or of any fines thereon.

65. Regulations

The Governor-General may make regulations for the better carrying out of the purposes of this Act and may attach penalties for the breach of such regulations.

66. Forms

The Governor-General may add to the forms prescribed by this Act and may also alter or rescind any of the same.

First Schedule

[Section 43.]

Warrant to Levy Taxes, etc., under the Land Tax Act (Chapter 438)

SAINT VINCENT AND THE GRENADINES

By Accountant-General

To a bailiff appointed by the Accountant-General in this behalf:

Whereas the several persons named in the list attached to this Warrant are respectively liable in respect of taxes and fines to pay the several amounts set opposite their names respectively in such list;.....

And whereas default has been made in the payment of the same. YOU are therefore hereby enjoined and required to make demand of the several sums mentioned in the said list from the persons liable therefor or on the premises charged with the assessment, as the case may require, and upon payment thereof, to give acquittances under your hand unto the several persons who shall pay the same; and if any sums or sums remain unpaid, after demand duly made by you, then you are hereby enjoined and required to levy upon each and every of the persons named in the list such sums of money as shall be sufficient to pay the amounts set opposite to the names of such persons in the said list together with the expenses attending any levy and any sale thereon or the costs of any and all other proceedings consequent thereon; And of your proceedings herein you are forthwith to make your return to me or to the revenue officer of distri

Given under my hand at Kingston, Saint Vincent and the Grenadines the day of , 20

Land Tax Act – Subsidiary Legislation

.....
Accountant-General

Second Schedule

[Section 46.]

Praecepta to Levy Taxes, etc., by Sale of Lands or Houses

under The Land Tax Act (Chapter 438)

SAINT VINCENT AND THE GRENADINES

By Accountant-General

To

Whereas the lands or houses of the several persons named in the list to this warrant attached are respectively liable under the Land Tax Act for the several amounts set opposite their respective names;

And whereas the lands or houses named in the said list are likewise respectively liable for the amounts aforesaid whether or not the persons named are in possession thereof;

And whereas default hath been made in payment of the said amounts. You are therefore hereby enjoined and required to cause to be levied upon and to sell the lands and houses of which the several persons named in the said list are possessed, or a sufficient part thereof, to satisfy the amounts set opposite their respective names as aforesaid, together with the expenses attending any such levy and sale and the cost of any and all other proceedings consequent thereon; AND in default of satisfaction thereby, then, if the persons named are not now in possession of the lands or houses named in the said list, you are hereby enjoined and required to levy upon the lands or houses last mentioned; And of your proceedings herein you are to make returns to me at the end of every calendar month commencing from the date hereof until your final return which you are to make to me on or before the 30th April next.

Given under this my hand at Kingstown, Saint Vincent and the Grenadines, the

..... day of, 20

.....
Accountant-General

Land Tax Act – Subsidiary Legislation

Third Schedule

[Section 47.]

Notice to Defaulter Under the Land Tax Act (Chapter 438)

Take notice that you are hereby called upon to state personally to me, or to send to me a written statement signed by you or with your signature or mark to the effect—

- (a) that you admit that you owe \$ for taxes and \$ fines in respect of (description of land) and further—
 - (i) that you admit that the property in respect of which such amount is due is correctly described as above, or
 - (ii) that the property is not correctly described, in which latter case you should state in what way the property ought to be described;
- (b) that the above-mentioned amount or some part thereof is not owing by you, but is owing by some other person, in which case you should name this other person;
- (c) that you have or some other person on your behalf has already paid the amount due;
- (d) that you admit the following property belongs to you, or that you have some right, title, or interest in the same, in which case you must state what right, title or interest; or
- (e) that for some reason or other any property above-mentioned should not be sold to satisfy the amount due by you, in which case such reason or reasons should be stated by you.

And take further notice that, in default of your making such statement, within ten days from service hereof, you will be liable to a fine of two hundred and fifty dollars.

Dated this day of, 20.....

.....

Accountant-General

Served by me on the day of, 20.....

To

Bailiff or server

Fourth Schedule

Land Tax Act – Subsidiary Legislation

[Section 51.]

This Indenture made this day of, 20.....

Between the Accountant-General of Saint Vincent and the Grenadines (hereinafter called “the grantor”) and of

(hereinafter called “the grantee”)Witnesseth that in consideration of the sum of

..... paid by the grantee to the Government of Saint Vincent the grantor doth pursuant to and in the exercise of the powers in him vested under the Land Tax Act (Chapter 438) hereby grant to the grantee

All That

To Hold the same unto and to the use of the grantee his heirs and assigns for ever in fee simple.

In witness whereof the grantor doth hereunto set his hand and seal the day and year first above written.

L.S.

Signed sealed and delivered by the said Accountant-General in the presence of

**CHAPTER 438
LAND TAX ACT**

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

- 1. Bailiff’s Fees Regulations

Bailiff’s Fees Regulations

Land Tax Act – Subsidiary Legislation

Amended by

SRO 70 of 1941

Act No. 31 of 1947

ARRANGEMENT OF REGULATIONS

1. Citation.
2. Payment before levy.
3. Where levy made.
4. Expenses.

BAILIFF’S FEES REGULATIONS

[Schedule to SRO 1924 page 36 amended by SRO 70 of 1941, Act No. 31 of 1947.]

[Date of commencement: 22nd May, 1924.]

1. Citation

These Regulations may be cited as the Bailiff’s Fees Regulations.

2. Payment before levy

Where the amount of the tax and fine due is paid upon the demand of the bailiff before levy is made, the bailiff’s fee shall be—

- (a) if the amount does not exceed \$2.40 \$0.12;
- (b) if the amount exceeds \$2.40 \$0.24.

3. Where levy made

In every case where a levy is made by the bailiff, whether on goods and chattels or on land, a levy fee shall be charged according to the following scale—

- (a) where the amount of the tax and fine due does not exceed \$4.80 \$0.36;
- (b) where the amount of the tax and fine due exceeds \$4.80 but does not exceed \$9.60 \$0.60;
- (c) where the amount of the tax and fine due exceeds \$9.60 but does

Land Tax Act – Subsidiary Legislation

	not exceed \$14.40	\$0.84;
(d)	where the amount of the tax and fine due exceeds \$14.40 but does not exceed \$48.00	\$1.20;
(e)	where the amount of the tax and fine due exceeds \$48.00	\$1.92.

4. Expenses

There shall also be charged, in addition to the above levy, all expenses properly incurred in the protection of the goods levied upon, or of their removal to a place of safe keeping, or of the removal, custody and feeding of any stock levied upon, or for the necessary survey of any land levied upon, and also all expense of any sale, and also any other outlay (other than for transport of the bailiff) necessarily incurred in the execution of the levy.
