

**MONTSERAT**

**PROPERTY TAX (AMENDMENT) ACT 2021**

No. 18 of 2021

**ARRANGEMENT OF SECTIONS**

1	Short title .....	2
2	Section 48B inserted.....	2

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Montserrat  
Property Tax (Amendment) Act, 2021  
No. 18 of 2021

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**I ASSENT**

*Sgd. Andrew Pearce (Mr.)*  
**GOVERNOR**

**DATE: 3 August 2021**

**M O N T S E R R A T**

No. 18 of 2021

AN ACT TO AMEND THE PROPERTY TAX ACT (CAP 17.16) TO  
PROVIDE FOR AN EXTENSION OF TIME FOR THE PAYMENT OF  
PROPERTY TAX FOR THE YEARS 2020-2021.

BE IT ENACTED by The Queen's Most Excellent Majesty, by and  
with the advice and consent of the Legislative Assembly of  
Montserrat, and by the authority of the same as follows:—

**1 Short title**

This Act may be cited as the Property Tax (Amendment)  
Act, 2021.

**2 Section 48B inserted**

The Property Tax Act (Cap 17.16) is amended by  
inserting the following as section 48B—

**“48B. Collection and recovery of property tax 2020-  
2021**

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Despite section 48(1) of the Property Tax Act (Cap.17.16), the amount of the property tax payable in respect of any hereditament for the years 2020 and 2021 shall be demanded by or on behalf of the Comptroller of Inland Revenue from the owner of such hereditament and such property tax shall be payable no later than 31 March, 2022.”

*Sgd. Charliena M. L. White (Miss.)*

**SPEAKER**

Passed by the Legislative Assembly this 27<sup>th</sup> day of July, 2021.

*Sgd. Judith Baker (Mrs.)*

**CLERK OF THE LEGISLATIVE ASSEMBLY**