No. 2 of 2024

VIRGIN ISLANDS

PROPERTY TAX (AMENDMENT) ACT, 2024

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Section 14 amended

I ASSENT

(Sgd.) Daniel Pruce
Governor.
9th April, 2024

VIRGIN ISLANDS

No. 2 of 2024

AN ACT TO AMEND THE PROPERTY TAX ACT, CAP. 207 AND FOR CONNECTED MATTERS.

[Gazetted 16th April, 2024]

ENACTED by the Legislature of the Virgin Islands as follows:

Short title

1. This Act may be cited as the Property Tax (Amendment) Act, 2024.

Section 14 amended

2. The Property Tax Act, Cap. 207, is amended by deleting section 14 and substituting with the following:

"**Interest payable when tax is in arrear**

14. (1) Where any tax charged by an assessment of property tax is not paid at the expiry of three months from the due date of payment, interest equal to a sum no less than fifty cents or twenty percent of the tax payable, whichever is greater, shall be charged.

(2) For the avoidance of doubt, the additional sum charged under subsection (1), shall be deemed to be part of and shall be recoverable with the tax remaining payable and unpaid.

Passed by the House of Assembly this 5th day of March, 2024.

(Sgd.) Corine N. George-Massicote,
Speaker.

(Sgd.) Bethsaida Smith-Hanley,
Clerk of the House of Assembly.