

The Land Taxation (Relief) Regulations

1. These Regulations may be cited as the Land Taxation (Relief) Regulations. Short title.

2. (1) Every application for a relief certificate and every appeal pursuant to section 9 of the Act shall be in writing and shall be deemed to be made when it is delivered to the Secretary of the Board. Mode of application and modes of appeals.

(2) An application for a relief certificate shall be made in triplicate in the form set out as Form A in the Appendix. L.N. 44/1975.

3. (1) An application for a relief certificate in respect of any land may be made within the period of— Time of application.

(a) three months after the passing of the Act or such further period as the Minister may permit; or L.N. 124/1963.

(b) six months after the date on which the rate of land tax payable on the land is affected by a new valuation or a change in a valuation of that land made pursuant to the Land Valuation Act, whichever terminates later:

Provided that the Board may extend the time for application if the final determination of the valuation under the Land Valuation Act in any way curtails the period aforesaid.

(2) An application for a new relief certificate pursuant to section 10 of the Act shall be made within six months of the event which gives rise to the application.

4. An appeal to the Minister pursuant to section 9 of the Act shall be made within one month or such further time as the Minister may permit from the date on which a relief certificate is granted or refused by the Board. Time for appeals.
L.N. 152/1962.

5. A relief certificate shall be in the form set out as Form B in the Appendix and shall be made out in quadruplicate. One copy shall be given to the applicant, one copy shall be sent to the Commissioner of Inland Revenue for transmission to the Collector of Taxes responsible for the collection of taxes on the land to which the certificate Form of relief certificate.
L.N. 44/1975.
12/1985
Sch.

relates, one copy shall be sent to the Minister, and one copy shall be retained by the Secretary of the Board.

Application
for derating
certificate.
L.N.
383/1973.

6. Every application for a derating certificate shall be made in triplicate in either the form set out as Form E or the form set out as Form F in the Second Schedule as the case may require, and shall be made during the period of ninety days preceding the date on which the relevant land tax for the year in respect of which the certificate is being requested is due and payable, or within such further period as the Board may permit. An application in respect of the year beginning 1st April, 1973 shall be made on or before 31st October, 1973.

Form of
derating
certificate.
L.N.
383/1973.
12/1985
Sch.

7. Every derating certificate shall be in the form set out as Form G in the Second Schedule and shall be made out in quadruplicate. One copy shall be given to the applicant, one copy shall be sent to the Commissioner of Inland Revenue for transmission to the Collector of Taxes responsible for the collection of taxes on the land to which the derating certificate relates, one copy shall be sent to the Minister, and one copy shall be retained by the Secretary to the Board.

Appendix (Regulation 2 (2))

L.N.
44/1975.

THE LAND TAXATION (RELIEF) ACT

FORM A

FORM OF APPLICATION FOR RELIEF FROM LAND TAX*
(To be completed in triplicate)

*in respect of—

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> — Agricultural Land — Private Dwelling-Houses — Approved Organizations | } | <p>where the development potentialities of the land have been taken into account in a valuation made under the Land Valuation Act.</p> |
|--|---|--|

To: The Commissioner of Land Valuations,
8 Ardenne Road,
Kingston 10,
Jamaica.

I am the person responsible for paying taxes on the land described below. **In my opinion the valuation of this land takes into account its potentialities for use other than the purpose for which it was being used at the time of valuation.**

I accordingly apply to you for a certificate showing whether the valuation took such potentialities into account.

If your certificate confirms my opinion I hereby request you to forward my attached application together with your certificate to the Land Taxation Relief Board.

DESCRIPTION OF THE LAND

VALUATION NO.	PARISH			COLLECTORATE
Address of the Parcel of Land				
Name of Owner				
Name & Address of person in possession				
Area of land Comprising The Parcel	ACRES	R	P	VALUATION DATE
	sq. ft.			
Valuation as finally determined under the Land Valuation Act, and entered on the Valuation Roll	Unimproved Value			Improved Value (where applicable)

.....
Signature of Applicant *Date* *Status of Applicant*
 (e.g., Owner/Attorney/Overseer, etc.)

Name of Applicant in **BLOCK** letters and address to which correspondence concerning this application should be sent.

.....

LAND TAXATION (RELIEF)

PARTICULARS OF APPLICATION

- 1. The valuation of the property as entered on the Tax Roll immediately prior to the valuation giving rise to this application was \$.....
- 2. The full annual amount paid for taxes on the valuation stated above was \$.....
- 3. The full annual amount of tax payable on the new valuation is \$.....

4. Have plans been prepared or submitted to the appropriate authorities for approval to sub-divide the whole or any part of the land? Yes/ No*

--	--

Yes/ No*

5. Has any contract been entered into for the disposal of the whole or any part of the land? Yes/ No*

--	--

If answer is Yes give details of the transaction.

.....

.....

.....

Yes/ No*

6. Does the property form part of the estate of a deceased person or is it subject to any trust? Yes/ No*

--	--

If the answer is Yes give the names and addresses of the legal personal representatives or trustees and the beneficiaries.

.....

.....

.....

7. The land was purchased or acquired on.....Purchase Date

Price was \$.....

8. The land has been put to the following uses during the past five years.....

.....

.....

*(Indicate answer by marking X in the appropriate box)

LAND TAXATION (RELIEF)

TO BE COMPLETED ONLY WHERE THE LAND IS BEING USED FOR AN APPROVED PURPOSE BY AN APPROVED ORGANIZATION.**

14. Is the whole of the land used exclusively for an approved purpose? Yes / No*

Two empty rectangular boxes for Yes/No answers.

If the answer is No give the area of the land not so used.

**Approved organizations are currently Members' Clubs (registered as such under the Registration of Clubs Act) using land for approved purposes such as playing fields.

15. Additional information considered relevant in support of this application is as follows.....

.....
.....
.....
.....

†

DECLARATION IN SUPPORT OF APPLICATION

I do hereby declare that the information given by me in this application and in any documents attached hereto is, to the best of my knowledge and belief, true and correct, and this Declaration is made with the full knowledge and understanding that any false statement so made by me will render me liable to the penalties of the Land Taxation (Relief) Act.

Signature of Applicant Date Status of Applicant (e.g., owner/attorney/overseer, etc.)

* Indicate answer by marking X in the appropriate box.
† If the space provided is inadequate please attach supplementary sheet(s).

LAND TAXATION (RELIEF)

FORM B

L.N.
44/1975.

THE LAND TAXATION (RELIEF) ACT

RELIEF CERTIFICATE

Description of the Land

VALUATION NO.	PARISH			COLLECTORATE
Address of the Parcel of Land				
Name of Owner				
Name and Address of Applicant				
Status of Applicant*				<i>*Owner / Attorney / Overseer, etc.</i>
AREA OF LAND COMPRISING THE PARCEL	Acres	R	P	VALUATION DATE
	sq. ft.			
Valuation as finally determined under the Land Valuation Act, and entered on the Valuation Roll.	Unimproved Value			Improved Value

SECTION B

Furnish full details of the physical characteristics of the land :

- (i) Area of arable land (area of level land.....)
(area of gently sloping and undulating
land
- (ii) Area of steep hill land.....
- (iii) Area of swamp
- (iv) Area of other land, e.g. river-wash, rocky and precipitous land.....
.....
- (v) Any other characteristics of the land

SECTION C

- (i) Is the whole of the land used exclusively for agricultural purposes?
.....

If not wholly so used, state :

- (a) the area of land used for agricultural purposes
.....
- (b) the area of land not used for agricultural purposes and the
reason for the land not being in agricultural use.....
.....
- (ii) State the use to which the whole of the land has been put during
the past three years, giving full particulars:
.....
.....
.....
.....

SECTION D

Furnish full details of agricultural production during the three years immediately preceding the date of this application :

(i)	Crop	Area of land utilized	Quantity produced	Year
.....
.....
.....

[The inclusion of this page is authorized by L.N. 31/1977]

Livestock	Area of land utilized	Number of Heads/Birds Carried	Production (e.g. Number slaughtered and sold; Gallons milk produced)	Year
Cattle (Beef/Dairy)
Pigs,
Goats,
Sheep
Poultry (Broilers/Layers)

(If space above is inadequate, use separate sheet.)

(ii) Furnish details of any other forms of qualifying activity.

.....

SECTION E

State the number of persons employed during each of the three years immediately preceding the date of this application.

Permanent basis

 Seasonal basis

SECTION F

- (i) Has (Have) the owner(s) prepared or submitted plans to the Parish Council for approval to sub-divide the whole or any part of the land?

- (ii) Has (Have) the owner(s) entered into a contract for the disposal of the whole or any part of the land? Yes...../No.....
- (iii) Is any Idle Land Order in force under the Land Development and Utilization Act concerning the land or any part thereof as described at Section A? Yes...../No.....

[The inclusion of this page is authorized by L.N. 87/1986]

LAND TAXATION (RELIEF) ACT FORM F L.N. 383/1973
APPLICATION (Regulation 6)

FOR DERATING CERTIFICATE IN RESPECT OF HOTEL LAND

I/We
the owner/person(s) in possession/agent of land as described below do hereby apply for a derating certificate in accordance with the provisions of the Act.

SECTION A

Valuation Number..... Parish..... Collectorate.....
Property Name/Address..... Value on Roll.....
(as finally determined)
Town/District..... Area of parcel of land.....
Title Ref.: Volume(s)..... Folio(s).....
Name and Address of Applicant.....
Name and Address of Owner.....
Date when land was purchased or acquired.....
Purchase Price.....

SECTION B

- (i) Is an Order under section 3 of the Hotels (Incentives) Act, in force, declaring the hotel to be an "approved hotel enterprise"?
Yes...../No.....
Date of expiry of the Order.....
Submit— (a) a copy of the Order referred to at (i) above,
(b) a copy of all documents submitted when the application was made for declaration of the hotel as an "approved hotel enterprise" in accordance with the Hotel (Incentives) Regulations, 1971.
(ii) If an Order under section 3 of the Hotels (Incentives) Act, is not in force, state:
(a) the number of bedrooms.....
(b) details of the facilities provided for meals for transient guests, including tourists.....
(c) the average annual occupancy by transient guests, including tourists.....
(d) the average annual occupancy by persons other than those mentioned at paragraph (c) above.....

[The inclusion of this page is authorized by L.N. 87/1986]

LAND TAXATION (RELIEF)

(iii) Is all the land described in Section A used for the purposes of an hotel? Yes...../No.....If "No" state the area of land forming the curtilage of the hotel.....

SECTION C

State the number of persons employed during each of the three years immediately preceding the date of this application :

Table with 3 columns: Basis (Permanent/Seasonal), Number, and Year. Rows for Permanent basis and Seasonal basis with dotted lines for data entry.

SECTION D

Any other relevant information
.....
.....
.....

DECLARATION

I/We do hereby declare that the answers to the questions in this application (and the attached statements) are to the best of my (our) knowledge true and correct.

Date.....
.....
Applicant(s)

This Application is to be completed in TRIPLICATE and forwarded to the Secretary, Land Taxation (Relief) Board, c/o Inland Revenue Department, P.O. Box 466, Kingston, Jamaica.

FOR OFFICIAL USE ONLY

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

THE LAND TAXATION (RELIEF) ACT FORM G
DERATING CERTIFICATE (Regulation 7)

L.N.
383/1973

Valuation Number..... Parish.....
Collectorate.....
Property Name/Address.....
Town/District.....Area of Parcel of Land.....
Location of Parcel.....
Name(s) of owner/person(s) in possession/agent.....
.....
Address(es).....
.....
.....

The Land Taxation (Relief) Board having considered the application
of.....

.....aforesaid is satisfied that the land described above is—

- (i) agricultural land;
- (ii) hotel land;
- (iii)

to which the derating relief prescribed by the Minister responsible for
finance in accordance with the provisions of the Land Taxation (Relief)
Act, applies.

This Certificate shall, unless revoked by the Board, continue in force
for the financial year(s).....

Dated this.....day of....., 19.....

Case ref:
Chairman of the Board

[The inclusion of this page is authorized by L.N. 42/1995]