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LAWS OF THE GILBERT ISLANDS
REVISED EDITION 1977

CHAPTER 49

LANDOWNERS TAXATION

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Imposition of tax
4. Review and appeal
5. Payment of tax
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An Ordinance to provide for the taxation of landowners

Commencement: 1st August 1957

13 of 1957
6 of 1958
6 of 1961
8 of 1971
3 of 1972
18 of 1972
(Cap. 53 of
1973)
26 of 1977

1. This Ordinance may be cited as the Landowners Taxation Ordinance. Short title

2. In this Ordinance unless the context otherwise requires— Interpretation

“council” means a local government council established under section 3 of the Local Government Ordinance; Cap. 51

“council fund” means a fund established under Part VII of the Local Government Ordinance;

“court” means a magistrates’ court;

“executive officer” means a person appointed as such under the Local Government Ordinance;

“landowner” means—

(a) in relation to land of which the fee simple is for the time being vested in a non-native, the person entitled to the rack rent thereof or who would be so entitled if the same were let to a tenant at a rack rent;

either by public auction or by private treaty, either as a whole or in lots, at a price which the council considers to be a fair price and shall deduct from the proceeds of such sale the amount of tax due from the tax payer in respect of such land, the costs of court proceedings, and the expenses incurred in the seizure and management of the land and in effecting the sale thereof and shall pay any balance remaining to the former owner of the land.

Exemption

7. Notwithstanding the other provisions of this Ordinance it shall be lawful for the Minister to exempt from liability to pay tax under this Ordinance for such period specified in the instrument of exemption—

- (a) any individual landowner; or
- (b) any class of landowner.

Saving

8. No assessment of tax in respect of any landowner shall be invalid by reason of the fact that any other landowner has been omitted from assessment or has been erroneously or invalidly assessed.