

LEGAL NOTICE NO. 48

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROPERTY TAX ACT, CHAP. 76:04

REGULATIONS

MADE BY THE MINISTER UNDER SECTION 53 OF THE PROPERTY TAX ACT
AND SUBJECT TO NEGATIVE RESOLUTION OF PARLIAMENT

THE PROPERTY TAX (DEFERRAL OF ASSESSED TAX
APPLICATION FORM) REGULATIONS, 2024

1. These Regulations may be cited as the Property Tax (Deferral of Assessed Tax Application Form) Regulations, 2024. Citation

2. In these Regulations, “the Act” means the Property Tax Act.

Interpretation
Chap. 76:04

3. An application by an owner of land for the deferral of the payment of the assessed tax to the Board in accordance with section 23 of the Act, shall be in the form set out in the Schedule.

Application
form for
deferral of
assessed tax

Property Tax (Deferral of Assessed Tax Application Form)
Regulations, 2024

SCHEDULE



(Regulation 3)

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROPERTY TAX ACT, CHAP. 76:04

APPLICATION FORM FOR DEFERRAL OF ASSESSED TAX

(Section 23)

NAME: _____	PROPERTY PIN # _____
ADDRESS: _____	LETTER ID _____
_____	ACCOUNT ID _____
PHONE # _____	PERIOD ENDING _____
EMAIL ADDRESS _____	
DATE _____	

I hereby request a Deferral of the payment of the assessed Tax as shown on the Notice of Assessment dated

The ground/s of my request is/are as follows:

- Based on my impoverished condition and my inability to improve my financial position significantly by reason of:
 - Age;
 - impaired health;
 - Other special circumstances, that would create undue hardship, namely (please explain):

Please find attached/enclosed the following document/s as evidence that I am in receipt of:

- A public assistance grant afforded under the Public Assistance Act, Chap. 32:03;
- A disability grant afforded under the Public Assistance Act, Chap. 32:03;
- A senior citizen's pension;
- A Trinidad and Tobago conditional cash transfer card from the State; or
- An annual income not exceeding the maximum amount specified in section 3 of the Senior Citizen's Pension Act.

NB: Pursuant to section 28 of the Property Tax Act, Chap. 76:04, any person who, in connection with any application for an authorisation under section 23, makes any written or oral statement which he knows or has reason to believe to be false in any material particular, commits an offence and is liable on summary conviction to a fine of five thousand dollars (\$5000).

Signature of Taxpayer

SCHEDULE—CONTINUED

FOR OFFICIAL USE

Date Received:.....	Date Expired:.....
Comments:	Case ID:.....
○ Follow up letter	Authorised:.....
Contact Taxpayer:	Date:.....
○ To call	Acknowledgement Date:.....
○ To come in	Official Stamp:
○ Refusal	

Dated this 14th day of March, 2024.

C. IMBERT
Minister of Finance