
villa in an approved villa development a levy of two thousand dollars per calendar year.

(2) The owner of a villa referred to in subsection (1) shall pay the levy by the 31st December of the calendar year of completion of the villa.

6. Notwithstanding anything in the Income Tax Act, the levy paid shall not be deducted in arriving at the income tax payable under the Income Tax Act.

Levy paid not available as deduction.
Chap 67:01.

7. The Collection of Taxes Act and the Value Added Tax Act shall apply *mutatis mutandis* as if the levy were value added tax within the meaning of the Value Added Tax Act.

Application of
Collection of Taxes Act
and Value Added Tax
Act.
Act No.7 of 2005.

Passed in the House of Assembly this 26th day of November, 2015.

HETHLINE BAPTISTE (MS.)
Clerk of the House of Assembly (Ag.)

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