

(22)

**THE PROVINCIAL GOVERNMENT ACT 1997**

**THE MALAITA PROVINCE PROPERTY (BUILDINGS)  
TAX ORDINANCE 1999**

**AN ORDINANCE**

**TO LEVY A PROPERTY TAX ON BUILDINGS IN THE  
PROVINCE OF MALAITA UNDER THE PROVISIONS  
OF PARAGRAPH 4 OF SCHEDULE 3 TO THE ACT OF  
1997**

Enacted by the Malaita Provincial Assembly with the Assent of the Minister as follows:-

- |    |   |                              |
|----|---|------------------------------|
| 1. | This Ordinance may be cited as the Malaita Province Property (Buildings) Tax Ordinance 1999 and shall come into effect when assented to by the Minister in accordance with section 30 of the Provincial Government Act 1997.  | Short title and commencement |
| 2. | As used in this Ordinance and in Regulations made or to be made under Clause 6 hereof the following definitions apply -   | Definitions                  |
|    | <p>“ Building” means any building whether of a permanent construction or of semi - permanent leaf construction but not being an outhouse, shed, garage or other buildings of ancillary use the main building.</p> <p>“Commercial Building” means any building used wholly or partly for business or industrial purposes.</p> <p>“Executive” means the Malaita Provincial Executive.</p> <p>“Financial Year” means period of twelve months commencing on the first day of april and ending on the thirty-first day of March in the following year.</p> |                              |
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“Owner” in relation to a Property means the person or persons, company or other organisations in whom a fixed - Term Estate is held under the Land and Titles Act. CAP 133.

“Property” means any land (including land below the high water mark of the sea) situated within the areas covered by the Town Land (Auki) Order and the Town Land (Malu’u) Order ( other than customary land) upon which a Building or upon which Buildings are from time to time constructed.

“Province” means Malaita Province and “Provincial” has a corresponding meaning

“Residential Building” means any Building used solely for residential purposes.

Exemptions

3. This Ordinance shall not apply to:
  - (a) Property on which no Building or Buildings are constructed
  - (b) Property on which the only Building is used solely as -
    - (i) a Church or for religious purposes
    - (ii) a school or college or other educational establishment or (within the campus) for teachers’ or students’ accommodation.
    - (iii) a meeting place for the public
    - (iv) a Hospital or Clinic with their ancillary buildings and staff accommodation.
    - (v) an office, works or staff accommodation of the National Government

Passed by the Malaita Provincial Assembly this 17th day of  
November 1999.

Clerk to Assembly

Assented to by the Minister this twenty-first day of February  
1999.

**JAPHET WAIPORA**

Minister for Provincial Government and Rural Development