



*EXTRAORDINARY*  
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**THE BAHAMAS**  
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20<sup>th</sup> August, 2013

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**REAL PROPERTY TAX (AMENDMENT) ACT, 2013**

**Arrangement of Sections**

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No. 29 of 2013

## **REAL PROPERTY TAX (AMENDMENT) ACT, 2013**

### **AN ACT TO AMEND THE REAL PROPERTY TAX ACT**

[Date of Assent - 20<sup>th</sup> August, 2013]

**Enacted by the Parliament of The Bahamas**

**1. Short title.**

This Act which amends the Real Property Act (Ch. 375), may be cited as the Real Property Tax (Amendment) Act, 2013.

**2. Insertion of new section 19A into the principal Act.**

The principal Act is amended by the insertion of the new section 19A as follows —

**“19A. Liability of Mortgagee in respect of commercial property.**

Where a tax or surcharge in respect of property used for commercial purposes, and mortgaged under a deed of mortgage executed before or after the coming into operation of this section, remains unpaid for a period in excess of ninety days the mortgagee of the commercial property shall pay all taxes or surcharges owed in respect of the property.”