



**BERMUDA  
1996 : 2**

**LAND VALUATION AND TAX (REVALUATION  
POSTPONEMENT) ACT 1996**

[Date of Assent 26 March 1996]

[Operative Date 26 March 1996]

WHEREAS—

- (a) a confirmed valuation list was last established for Bermuda by the Land Valuation Appeal Tribunal on 29 December 1989 in exercise of that Tribunal's powers under the Land Valuation and Tax Act 1967; and
- (b) the validity period of that list ("the 1989 list") was effectively extended by the Land Valuation and Tax (1994 Quinquennial Revaluation Postponement) Order 1994, and again by the Land Valuation and Tax (Special Provisions) Act 1995; and
- (c) it is expedient that the validity period of the 1989 list should be yet further extended:

*[Words of enactment omitted]*

**Short title and construction**

1 (1) This Act may be cited as the Land Valuation and Tax (Revaluation Postponement) Act 1996.

(2) This Act shall be read and construed as one with the 1967 Act and the 1995 Act.

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**Interpretation**

2 In this Act —

"the 1967 Act" means the Land Valuation and Tax Act 1967[*Title 14 Item 31*];

"the 1995 Act" means the Land Valuation and Tax (Special Provisions) Act 1995[*Title 14 Item 30*].

**Postponement of effective date of next revaluation**

3 Notwithstanding sections 26 and 27, or any other provision, of the 1967 Act or anything in the 1995 Act—

- (a) the quinquennial draft valuation list that was placed on deposit on 31 March 1995 is cancelled and is of no effect for any purpose; and
- (b) the valuation list that was confirmed by the Land Valuation Appeal Tribunal on 29 December 1989 continues in full force and effect as the valuation list for Bermuda until immediately before 1 July 1999.