

## **KARNATAKA BUILDINGS TAX ACT, 1962**

**4 of 1963**

**[27th August, 1962]**

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**SCHEDULE 1 :- SCHEDULE**

**SCHEDULE 2 :- Rates of Buildings Tax**

# **KARNATAKA BUILDINGS TAX ACT, 1962**

**4 of 1963**

**[27th August, 1962]**

An Act to provide for the levy of a tax on buildings. Whereas, it is expedient to provide for the levy of a tax on buildings; Be it enacted by the Karnataka State Legislature in the Thirteenth Year of the Republic of India as follows

## **1. Short title, extent and application :-**

(1) This Act may be called the Karnataka Buildings Tax Act, 1962.

(2) It extends to the whole of the State of Karnataka.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

## **2. Definitions :-**

In this Act, unless the context otherwise requires.

(1)"Appellate Tribunal" means the Tribunal appointed under Section 4 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957);

(2)"Assessee" means a person by whom buildings tax or any other sum of money is payable under this Act, and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of buildings tax payable by him;

(3)"Assessing Authority" means an officer of the Commercial Taxes Department or Revenue Department not below the rank of a Gazetted Officer appointed by the Commissioner of Commercial Taxes and different officers may be appointed for different areas or different classes of buildings;

(4)"Building" means a house, outhouse, garage or any other structure, or part thereof, whether of masonry, bricks, wood, metal or other material, but does not include any portable shelter or any shed constructed principally of mud, bamboos, leaves, grass or thatch or a latrine which is not attached to the main structure;

(5)"Floorage" means the area included in the floor of a building, and, where a building has more than one floor, the aggregate area included in all the floors together;

Explanation. "Area included in the floor of a building" means the total area of the floor of the building excluding the thickness of walls and unroofed portions or open quadrangles within the building.

(6)"Local Authority" means a Municipal Corporation, a Municipal Council, a Municipal Committee, a Town Committee, a Notified Area Committee, a Town Board, a Sanitary Board, a Town Panchayat or any other authority by whatever name called constituted under any law for the time being in force for the purpose of municipal administration of any area;

(7)"Owner" includes a person who for the time being is receiving or is entitled to receive, the rent of any building whether on his own account or on account of himself and others or as an agent, trustee, guardian or receiver for any other person or who should receive the rent or be entitled to receive it, if the building or part thereof were let to a tenant;

(8)"Prescribed" means prescribed by rules made under this Act;

(9)"Rating Area" means any area which is included or which may hereinafter be included in any part of Schedule I to this Act;

(10)"Residential Building" includes a cattle shed, garage or storeroom attached to a residential building and used by the person occupying the building for the more convenient enjoyment of the building as a residential building;

(11)"Schedule" means a Schedule to this Act.

### **3. Exemptions :-**

(1) The buildings tax shall not be leviable in respect of the following buildings, namely.

(a)buildings owned by the State Government, the Central Government or any local authority;

(b)buildings used principally for religious, charitable or educational purposes;

Explanations. (i) "Charitable purpose" includes relief of the poor and medical relief;

(ii) A building used for educational purposes includes a boarding house or hostel for students.

(c) save in respect of buildings to which proviso (1) to sub-section (1) of Section 4 is applicable, residential buildings having a floorage of not more than one thousand square feet and non- residential buildings having a floorage of not more than two hundred and fifty square feet.

(2) The State Government may, if in its opinion it is necessary in public interest so to do, by notification in the Official Gazette, exempt from payment of buildings tax any class of buildings.

(3) If any question arises as to whether a building falls under sub-section (1) or a notification issued under sub-section (2), it shall be referred to the Commissioner of Commercial Taxes and the decision of the Commissioner of Commercial Taxes thereon shall be final and shall not be called in question in any Court of law. Before the Commissioner of Commercial Taxes decides the question the parties interested shall be given an opportunity to be heard.

#### **4. Levy of buildings tax :-**

(1) There shall be charged, levied and paid tax (hereinafter referred to as 'buildings tax') in respect of total floorage of every building.

(a) at the rate or rates specified in Sections A and B of Part I of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part I of Schedule I;

(b) at the rate or rates specified in Sections A and B of Part II of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part II of Schedule I;

(c) at the rate or rates specified in Sections A and B of Part III of Schedule II on residential and non-residential buildings, as the case may be, situated in every rating area specified in Part III of Schedule I:

Provided that.

(i) where more than one building in the same rating area is owned by the same person the buildings tax shall be levied on the aggregate floorage of all such buildings;

(ii) if any building consists of both residential and non-residential

portions, the residential and non-residential portions shall be deemed to be separate buildings and the buildings tax shall be levied accordingly;

(iii) if any residential building is converted into a non-residential building by being put to non-residential use or otherwise, buildings tax shall be payable at the rates applicable to non-residential buildings, and credit shall be given to the tax already levied and collected in respect of the building as a residential building.

Explanation 1. A building which is not liable to be taxed under this Act on account of its having a floorage of not more than one thousand square feet or two hundred and fifty square feet, as the case may be, shall become liable to be so taxed if the floorage of the building is subsequently increased by new constructions or additions or combinations.

Explanation 2. Where the floorage of the building which has already been taxed is subsequently increased by new extensions or additions or combinations, tax shall be computed on the total floorage of the building including that of the new extensions or additions or combinations and credit shall be given to the tax already levied and collected in respect of the building before such extensions or additions or combinations.

(2) The buildings tax shall be payable by the owner of the building.

(3) Subject to the provisions of sub-section (1), the buildings tax in respect of the floorage of any building shall not be payable more than once under this Act.

## **5. Computation of floorage of building :-**

In computing the floorage of a building for purposes of assessment under this Act, the following provisions shall apply, namely.

(1) Where a building has only one floor, the floorage shall be the total area occupied by the basement of the building.

(2) Where a building has more than one floor, the floorage shall be the aggregate of the area occupied by the basement floor of the building and the areas covered by each of the floors above the basement.

(3) Where there are outhouses, garages or other structures appurtenant to the main building, the floorage of such structure shall be computed in the manner specified in clauses (1) and (2),

and the floorage so obtained shall be added on to the floorage of the main building.

#### **6. Return of buildings :-**

(1) The owner of every building not exempted from payment of buildings tax, shall furnish to the Assessing Authority a return in the prescribed form verified in the prescribed manner and containing such particulars in respect of the building as may be prescribed.

(2) Such return shall be furnished.

(i) in the case of buildings in existence on the date of commencement of this Act, within thirty days from the date of such commencement; and

(ii) in the case of buildings the construction of which is completed after the commencement of this Act, within two months from the date on which the construction of the building is completed.

(3) If the Assessing Authority is of opinion that any building is liable to payment of buildings tax, then, notwithstanding anything contained in sub-section (1), it may serve a notice upon the owner of such building requiring him to furnish within such period not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner and containing such particulars in respect of the building as may be required in the notice.

#### **7. Return after due date and amendment of return :-**

If any person has not furnished a return within the time allowed by or under Section 6, or having furnished a return under that section discovers any omission or a wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

#### **8. Assessment :-**

(1) If the Assessing Authority is satisfied that a return made under Section 6 is correct and complete, it shall determine the floorage of the building and assess the amount payable by him as buildings tax on the basis of the return.

(2) If the Assessing Authority is not so satisfied, it shall serve a notice on the assessee either to attend in person at its office on a

date to be specified in the notice or to produce or cause to be produced on that date any evidence on which the assessee may rely in support of his return.

(3) The Assessing Authority, after hearing such evidence as the assessee may produce and such other evidence as it may require on any specified point and after conducting such enquiries or inspection as it may consider necessary, shall, by order in writing determine the floorage of the building and assess the amount payable by him as buildings tax.

(4) For the purpose of making an assessment under this Act the Assessing Authority may serve on any person who has made a return under sub-section (1) of Section 6 or upon whom a notice has been served under sub-section (3) of that section, a notice requiring him to produce or cause to be produced on a date specified in the notice such records or other documents as the Assessing Authority may require.

(5) If any person fails to make a return in response to any notice under sub-section (3) of Section 6, or fails to comply with the terms of any notice issued under sub-section (2) or sub-section (4), the Assessing Authority shall determine the floorage of the building to the best of its judgment and assess the amount payable by the person as buildings tax.

#### **9. Notice of demand :-**

When any buildings tax is due in consequence of any order passed under or in pursuance of this Act, the Assessing Authority shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

#### **10. Appeals :-**

(1) Any assessee objecting to the amount of buildings tax assessed under Section 8 or denying his liability to be assessed under this Act may appeal to the Deputy Commissioner of Commercial Taxes against the assessment or against such order:

Provided that no such appeal shall lie unless the tax has been paid.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appeal shall be presented within a period of thirty days from the date of service of the notice of demand relating to the

assessment or the date of service of the order; but the Appellate Authority may admit an appeal presented after the expiration of the said period, if it is satisfied that the appellant had sufficient cause for not presenting it within the said period, provided however that no such appeal shall be admitted after a period of six months from the date of service of the notice of demand relating to the assessment or the date of service of the order, as the case may be.

(4) The Appellate Authority shall fix a day and place for the hearing of the appeal and may from time to time adjourn the hearing and make or cause to be made such further inquiry as it thinks fit. At the hearing of the appeal the Assessing Authority shall also have a right to be heard.

(5) In disposing of an appeal, the Appellate Authority may subject to the provisions of Section 11.

(a) in the case of an order of assessment.

(i) confirm, reduce, enhance or annul the assessment;

(ii) set aside the assessment and direct the Assessing Authority to make a fresh assessment after such further inquiry as may be directed; or

(b) in the case of any other order, confirm, cancel or vary such order.

(6) The Appellate Authority shall, on the conclusion of the appeal, communicate the orders passed by it to the assessee and the Assessing Authority.

(7) The orders passed by the Appellate Authority shall, subject to the provisions of Sections 11 and 12, be final and shall not be liable to be questioned in a Court of law.

### **11. Second appeal to the Appellate Tribunal :-**

(1) Any assessee objecting to an order of assessment passed by the Deputy Commissioner of Commercial Taxes on appeal under Section 10, may appeal to the Appellate Tribunal within sixty days from the date on which the order was communicated to the assessee; but the Appellate Tribunal may admit an appeal presented after the expiration of the said period, if it is satisfied that the appellant had sufficient cause for not presenting it within the said period.



(2) The appeal, shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The Appellate Tribunal shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such orders thereon as it thinks fit.

(4) Every order passed by the Appellate Tribunal under sub-section (3) shall be communicated to the assessee, the Assessing Authority and the Deputy Commissioner of Commercial Taxes.

## **12. Power of revision of the Commissioner of Commercial Taxes :-**

The Commissioner of Commercial Taxes may at any time call for and examine the record of any proceeding pending before, or disposed of by, the Deputy Commissioner of Commercial Taxes or the Assessing Authority and may pass such order in reference thereto as he thinks fit:

Provided that no such order shall be passed under this section without notice to the party who may be affected by the order:

Provided further that no order of the Deputy Commissioner of Commercial Taxes against which an appeal has been preferred to the Appellate Tribunal under Section 11 shall be subject to revision by the Commissioner of Commercial Taxes.

## **13. Rectification of mistake :-**

(1) The Deputy Commissioner of Commercial Taxes, the Appellate Tribunal or the Commissioner of Commercial Taxes may at any time within five years from the date of an order passed by it or him on appeal or revision, as the case may be, and the Assessing Authority may at any time within five years from the date of any assessment or refund order passed by it, of its or his own motion, rectify any mistake apparent from the record of the appeal, revision, assessment or refund, as the case may be, and shall within the like period rectify any such mistake which has been brought to its or his notice by an assessee:

Provided that no such rectification shall be made which has the effect of enhancing an assessment or reducing a refund unless the assessee has been given a reasonable opportunity of being heard in the matter.

(2) Where any such rectification has the effect of reducing the

assessment, the Assessing Authority shall make any refund which may be due to such assessee.

(3) Where any such rectification has the effect of enhancing the assessment or reducing a refund, the Assessing Authority shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

**14. Power to take evidence on oath, etc. :-**

The Assessing Authority, the Deputy Commissioner of Commercial Taxes, the Appellate Tribunal and the Commissioner of Commercial Taxes shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely.

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents; and

(c) issuing commissions.

**15. Payment of buildings tax :-**

(1) Any amount specified as payable in a notice of demand under Section 9, or an order under Section 10, 11 or 12, or a notice of demand under sub-section (3) of Section 13 shall be paid in such number of instalments, within such time, at such place and to such person, as may be prescribed, and any assessee failing so to pay shall be deemed to be in default.

(2) On failure of the assessee to pay buildings tax within the prescribed time, it shall be lawful for the prescribed authority to serve upon the occupier of the building or any part thereof in respect of which the tax is due, a notice stating the amount of tax due and require all future payments of rent (whether the same have already accrued due or not) by the occupier to be made direct to the prescribed authority until the buildings tax due shall have been duly paid and such notice shall operate to transfer to the prescribed authority the right to recover, receive and give a discharge for such rent.

**16. Mode and time of recovery :-**

(1) When buildings tax is not paid on the due date, the arrears of the tax shall bear interest at the rate of six per cent per annum

from the date of default.

(2) The arrears of buildings tax and the interest, if any, thereon shall be a first charge on the building, and, notwithstanding anything contained in any other law, the claim for such arrears and interest shall have precedence over the claim for any tax levied by a local authority, and such amount may, without prejudice to any other mode of collection, be recovered.

(a) as if it were an arrear of land revenue; or

(b) on application to any magistrate, as if it were a fine imposed by him.

### **17. Refunds :-**

(1) If any person satisfies the Assessing Authority that the amount of buildings tax paid by him exceeds the amount with which such person is properly assessable under this Act, he shall be entitled to a refund of any such excess.

(2) The Deputy Commissioner of Commercial Taxes and the Appellate Tribunal in the exercise of his or its appellate powers or the Commissioner of Commercial Taxes in the exercise of his revisional powers, if satisfied to the like effect, shall cause as refund to be made by the Assessing Authority of any amount found to have been wrongly paid or paid in excess.

### **18. Limitation of claims for refund :-**

No claim to any refund of buildings tax under Section 17, shall be admitted unless it is made within one year from the date of the order of assessment or, where an appeal or second appeal has been preferred or where there has been a revision, within one year from the date of the order in appeal, second appeal or revision, as the case may be.

### **19. False statements in declaration :-**

If any person makes a statement in a verification mentioned in Section 6, or sub-section (2) of Section 10, or sub-section (2) of Section 11 which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in Section 177 of the Indian Penal Code.

### **20. Failure to furnish return :-**

(1) If any person fails without reasonable cause or excuse to furnish in due time any return specified in sub-section (1) or sub-section (3) of Section 6, the Assessing Authority, the Deputy Commissioner of Commercial Taxes or the Commissioner of Commercial Taxes may impose a penalty which may extend to five rupees for every day during which the default continues.

(2) The penalty imposed under sub-section (1) may be recovered in the same manner as arrears of buildings tax.

## **21. Power of inspection :-**

(1) The Assessing Authority, or any officer authorised by the Assessing Authority, the Deputy Commissioner of Commercial Taxes, the Appellate Tribunal or the Commissioner of Commercial Taxes in this behalf, may, after due notice, at any time between sunrise and sunset, enter any building for the purpose of collecting particulars relating thereto or for taking measurements of the building and may require the owner of the building or any other person in charge or in occupation of the building to produce for inspection any book, register or record kept therein and ask for any information relating to the building; and the owner of the building or other person in charge or occupation shall be bound to afford facilities for taking measurements and for such inspection, and furnish such information as is available with him.

(2) Any person who obstructs the Assessing Authority or officer authorised in the exercise of the powers conferred on it or him under sub-section (1), shall be punishable with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

## **22. Offences by companies :-**

(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of an offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of

such offence.

(2) Notwithstanding anything contained in sub-section (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of any Director, Manager, Secretary or other Officer, such Director, Manager, Secretary or other Officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation. For the purpose of this section.

(a)"Company" means a body corporate and includes a firm or other association of individuals;

(b)"Director" in relation to a firm means a partner in the firm.

### **23. Prosecutions :-**

(1) A person shall not be proceeded against for an offence under Section 19 or Section 21, except at the instance of such officer as may be authorised by the Commissioner of Commercial Taxes in this behalf.

(2) Before instituting proceedings against any person under sub-section (1), the officer so authorised shall call upon such person to show cause why proceedings should not be instituted against him.

(3) The officer so authorised may either before or after the institution of proceedings compound any such offence other than an offence under Section 21.

(4) No Court shall take cognizance of any offence punishable under Section 19 or Section 21 except with the previous sanction of the Commissioner of Commercial Taxes.

### **24. Manner of service of notice :-**

(1) A notice or requisition under this Act may be served on the person therein named either by post or as if it were a summons issued by a Court under the Code of Civil Procedure, 1908.

(2) Any such notice or requisition may, in the case of a firm, Hindu undivided family or Aliyasanthana family or branch or Marumakkathayam tarwad or tavazhi, be addressed to any member of the firm or to the Manager, Ejaman or Karnavan, or any adult

member of the family, tarwad, tavazhi or branch and, in the case of any other association of persons, be addressed to the principal officer thereof.

## **25. Power to make rules :-**

(1) The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, rules made under this section may provide for.

(a) the determination of the floorage of buildings;

(b) the form of returns under Section 6 and the manner in which they should be verified;

(c) the form of the notice of demand mentioned in Section 9;

(d) the mode and manner of payment and recovery of tax;

(e) the powers and duties of Assessing Authorities, and other officers under this Act, the Deputy Commissioners of Commercial Taxes, the Appellate Tribunal and the Commissioner of Commercial Taxes;

(f) the form in which appeals under this Act shall be presented and the manner in which they shall be verified;

(g) the form of the notice of demand mentioned in sub-section (3) of Section 13;

(h) the manner in which and the authority to whom applications for refund shall be made and the procedure to be followed in respect of such applications; and

(i) all other matters expressly required or allowed by this Act to be prescribed.

(3) Every rule made under this section shall be laid as soon as may be after it is made, before each House of the State Legislature while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however,

that any such modification or annulment shall be without prejudice to the validity of anything done under that rule.

**26. Bar of suits in Civil Courts :-**

No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution, suit or other proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act.

**27. Levy of buildings tax by local authorities :-**

(1) The State Government may, by notification in the Official Gazette, empower such local authority as may be specified in the notification, to levy and collect buildings tax on buildings situated in the area within the jurisdiction of such local authority, and thereupon.

(i) notwithstanding anything contained in this Act, such officer of the local authority as the local authority may authorise in this behalf shall exercise the powers and perform the functions of the Assessing Authority;

(ii) the powers of the Deputy Commissioner of Commercial Taxes under Section 10 shall be exercisable by the Deputy Commissioner of the district; and

(iii) the references to the Assessing Authority and the Deputy Commissioner of Commercial Taxes in this Act shall be construed as references to the authorities referred to in clauses (i) and (ii) respectively.

(2) When the buildings tax is levied and collected by a local authority under this Act, such local authority shall be entitled to the payment of ten per cent of the tax as the cost of collection, and the balance shall be paid to the State Government.

(3) If any local authority makes default in the collection or payment to the State Government of any sum due in respect of the buildings tax, the State Government may after holding such enquiry as it thinks fit, fix a period for the collection or payment of such sum.

(4) If the collection or payment of such amount is not made within the period so fixed, the State Government may, notwithstanding any law relating to the funds vesting in such local authority or any other law for the time being in force, direct any treasury or bank in which any moneys of the local authority are deposited or the

person in charge of the Government treasury or of any other place of security in which the moneys of the local authority are deposited, to pay such sum from such moneys as may be standing to the credit of the local authority in such bank or as may be in the hands of such persons or as may from time to time be received from or on behalf of the local authority by way of deposit by such bank or person; and such bank or person shall be bound to obey such orders.

(5) Every payment made pursuant to an order under sub-section (4) shall be sufficient discharge to such bank or person from all liability to the local authority in respect of any sum so paid by it or him out of the moneys of the local authority so deposited with such bank or person.

**28. Computation of period of limitation :-**

In computing the period of limitation prescribed for any appeal under this Act, the date on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

**29. Buildings tax not to be taken into account in fixing fair rent :-**

For the avoidance of doubt, it is hereby declared that in fixing the fair rent of a building under Section 14 of the Karnataka Rent Control Act, 1961 (Karnataka Act 22 of 1961), the Controller shall not take into consideration the buildings tax that is payable in respect of the building under the provisions of this Act.

**30. Buildings tax leviable in addition to other taxes :-**

For the removal of doubts, it is hereby declared that the provisions of this Act shall be in addition to the provisions of any other law providing for the levy of tax on immoveable property.

**31. Power of State Government to issue orders and directions :-**

The State Government may issue such orders and directions of a general character not inconsistent with the provisions of this Act, as it may consider necessary in respect of the administration of this Act and every officer or authority exercising any power or performing any function under this Act, shall comply with such orders and directions.

**32. Amendment of Schedule :-**

The State Government may, by notification in the Official Gazette,



from time to time add to, omit, or vary any of the entries contained in Schedule I to this Act: Provided that with effect from the date on which an entry is omitted, this Act shall be deemed to have been repealed in the said area and Section 6 of the Mysore General Clauses Act, 1899, shall be applicable.

### **33. Removal of difficulties :-**

If any difficulty arises in giving effect to the provisions of this Act, the State Government, as occasion may require, may by order published in the Official Gazette do anything not inconsistent with the provisions of this Act for the purpose of removing the difficulty.

## **SCHEDULE 1**

### **SCHEDULE**

## **SCHEDULE 2**

### **Rates of Buildings Tax**

[See Section 4]		
<p align="center"><b>SCHEDULE II</b></p> <p align="center"><i>[See Section 4]</i></p> <p align="center"><b>Rates of Buildings Tax PART I</b></p>		
<p align="center"><b>Section A</b></p> <p align="center"><b>Residential Buildings.</b></p>		
	Floorage	Rate
(1)	On the first one thousand square feet of floorage	Nil
(2)	On the next two thousand square feet of floorage or part thereof	Twelve and a half naye paise per square foot.
(3)	On the next two thousand square feet of floorage or part thereof	Twenty-five naye paise per square foot.
(4)	On the next four thousand square feet of floorage or part thereof	Thirty naye paise per square foot.
(5)	On the balance of floorage	Forty naye paise per square foot.
<p><b>Section B</b></p>		

### **Non-Residential Buildings**

(1)	On the first three thousand square feet of floorage or part thereof	Twelve and a half naye paise per square foot.
(2)	On the next two thousand square feet of floorage or part thereof	Twenty five naye paise per square foot.
(3)	On the next four thousand square feet of floorage or part thereof	Thirty naye paise per square foot.
(4)	On the balance of floorage	Forty naye paise per square foot.

## **PART II**

### **Section A**

# **Residential Buildings.**

(1)	On the first one thousand square feet of floorage	Nil
(2)	On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(3)	On the next two thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(4)	On the next four thousand square feet of floorage or part thereof	Twenty naye paise per square foot.
(5)	On the balance of floorage	Twenty-five naye paise per square foot.

## **Section B**

# **Non-**

# Residential Buildings.

(1)	On the first three thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(2)	On the next two thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(3)	On the next four thousand square feet of floorage or part thereof	Twenty naye paise per square foot.
(4)	On the balance of floorage	Twenty-five naye paise per square foot.

## PART III

Section A Residential Buildings.		
(1)	On the first one thousand square feet of floorage	Nil
(2)	On the next two thousand square feet of floorage or part thereof	Five naye paise per square foot.
(3)	On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(4)	On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(5)	On the balance of floorage	Twenty naye paise per square foot.

## Section B

# Non- Residential

# Buildings.

(1)	On the first three thousand square feet of floorage or part thereof	Five naye paise per square foot.
(2)	On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(3)	On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(4)	On the balance of floorage	Twenty naye paise per square foot.