

Campement Tax

Definition

Campement Tax means any campement site together with any building or structure, or part thereof, flat or apartment, thereon used at any time for residential purpose.

Declaration of Campement and Payment of Tax

Every owner of a campement shall submit a declaration, in a form approved by the authorised officer, on or before 31 July of every financial year and shall pay the Campement Tax at the same time.

Rate and basis of assessment

The Campement Tax is levied at the rate of 0.5% and is calculated on the market value of the campement after deduction of:

- (a) The Campement Site Tax leviable under the relevant provisions; and
- (b) any general rate leviable under the Local Government Act or any other enactment in respect of the immovable property.

Further details are set out in **Part III of the Fifth Schedule of The Land (Duties and Taxes) Act.**

Payment by instalments

The Campement Tax is payable in two equal instalments:

- the first instalment at the time of the declaration by 31 July at latest and
- the second instalment on or before 31 January of the following year.

Exemption and Market Value

- No Campement Tax is leviable on an exempt owner. An exempt owner is an owner of a campement who uses the campement as his sole residence and where the market value does not exceed Rs 5 million.
- Market value means the open market value of the campement as determined for the purpose calculating Campement Tax, and shall apply for a period of three years starting on 1 July of the relevant financial year.

Change in circumstances

In the event there is :

- A change of ownership;
- Cession of use of the campement as the owner's sole residence; or
- An increase in the market value of the campement used as a sole residence exceeding Rs 5 million,

the owner or the owner shall give written notice to the authorised officer within 30 days of the change and comply with all required formalities.

Claims by authorised officer

Where the authorised officer is dissatisfied with the declaration or where no declaration has been submitted, the authorised officer may claim the Campement Tax together with any applicable surcharge within 28 days of the claim.

Surcharge for late payment

Where the Campement Tax is not paid within the prescribed time, the owner shall be liable to a surcharge as follows:

(a) **10%** of the Campement Tax for the **first month or part of a month** during which the tax remains unpaid; and

(b) **2%** of the Campement Tax (excluding surcharge) for **each subsequent month or part of a month** during which the tax remains unpaid, subject to a **maximum of 50%** of the Campement Tax.

Right of Appeal

Any person aggrieved by a decision of the authorised officer in respect of Campement Tax may lodge an **appeal before the Revenue Tribunal**, in accordance with the **Revenue Tribunal Act 2025**.