

**THE LOCAL GOVERNMENT ORDINANCE, 1961**  
**(Ordinance No. 11 of 1961)**

TENOM DISTRICT COUNCIL, LAND CESS ORDER, 1987

In exercise of the powers conferred upon it by Section 89 of the Local Government Ordinance, 1961, the Tenom District Council, with the approval of the Yang di-Pertua Negeri, hereby makes the following Order:-

**Citation, Commencement and application.**

1. (1) This Order may be cited as the Tenom District Council Land Cess Order, 1987 and shall come into force on the 1st day of January 1987.
- (2) This Order shall apply to the whole of the Tenom District Council area.

**Land Cess.**

2. An annual Land Cess at the rate mentioned below is hereby levied on all occupiers or where therein no occupier than on the owners of land, in respect of such land, other than land situated within the townships of Tenom and Kemabong and land exempted under the provisions of Section 73 of the Ordinance:-
  - (a) Where such land is not cultivated with wet rice during the year preceding that in which the cess becomes payable, a cess at the rate of fifty cents per acre;
  - (b) Where such land is cultivated with wet rice during the year preceding that in which the cess becomes payable, a cess at the rate of twenty cents per acre.

**Payable Date.**

3. The Land cess shall be payable on or before the 30th June in the year for which it is due.

The Tenom District Land Cess order, 1980 published in G.N. No. L.35 dated 20th August, 1980 is hereby revoked.

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