

INCOME TAX (AMENDMENT) (NO. 2) ACT, 2010 – 13

Arrangement of Sections

Section

1. Short title.
2. Amendment to section 12A of Cap. 73.
3. Commencement.

BARBADOS

I assent
C. STRAUGHN HUSBANDS
Governor-General
20th August, 2010.

2010 – 13

An Act to amend the Income Tax Act.

(1st April, 1999). Commence-
ment.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Income Tax (Amendment) (No. 2) Act, 2010*. Short title.

Amend-
ment to
section 12A
of Cap. 73.

2. Section 12A of the *Income Tax Act* is amended

- (a) in subsection (1), by inserting immediately after the words “to be used” the word “exclusively”; and
- (b) by adding as subsection (5) the following:

“(5) For the purposes of this section, “agricultural business” includes the business of agro-processing.”.

Commence-
ment.

3. This Act shall be deemed to have come into operation on 1st April, 1999.