LAND TAX (AMENDMENT) ACT, 2012 - 13

Arrangement of Sections

Section

- 1. Short title.
- 2. Amendment of section 8 of Cap. 78A.

BARBADOS

I assent ELLIOTT F. BELGRAVE Acting Governor-General 29th May, 2012.

2012 - 13

An Act to amend the Land Tax Act, to extend the categories of land that are exempt from tax.

(7th June, 2012.) Commencement.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the Land Tax (Amendment) Act, 2012. Short title.

LAND TAX (AMENDMENT) ACT, 2012 - 13

Amendment of section 8 of Cap. 78A.

- 2. Section 8 of the *Land Tax Act* is amended by
- (a) deleting the full-stop appearing at the end of paragraph (g) and substituting a semi-colon; and
- (b) inserting immediately after paragraph (g), the following paragraph:
 - "(*h*) land owned and occupied by a National Hero and used as his primary residence."