

OBJECTS AND REASONS

This Bill would amend the *Land Tax Act*, Cap. 78A to extend the categories of land that are exempt from tax.

Arrangement of Sections

Section

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

BARBADOS

A Bill entitled

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

ENACTED by the Parliament of Barbados as follows:

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

Amend-
ment 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."