

S.I. 2012 No. 79

**Land Tax Act
Cap. 78A**

LAND TAX (REBATE) ORDER, 2012

The Minister, in exercise of the powers conferred on him by section 8A of the *Land Tax Act*, makes the following Order:

1. This Order may be cited as the *Land Tax (Rebate) Order, 2012*.
2. The amount of the rebate allowed in respect of land used for agricultural purposes shall be calculated in accordance with the *Schedule*. Schedule.
3. The *Land Tax (Rebate) Order, 2003* is revoked. S.I. 2003
No. 138.
4. This Order shall be deemed to have come into operation on the 1st day of April, 2011. Commence-
ment.

STATUTORY INSTRUMENT

SCHEDULE*(Paragraph 2)**Rebate of Tax*

Land Value	Rebate
On agricultural land under cultivation or otherwise in production where the site value exceeds \$25 000	50 per cent of the tax demanded
On agricultural land under cultivation or otherwise in production where the improved value exceeds \$75 000	50 per cent of the tax demanded

Made by the Minister this 29th day of August, 2012.

CHRISTOPHER P. SINCKLER
Minister responsible for Finance.