GRENADA

STATUTORY RULES AND ORDERS NO. 30 OF 2013

THE PLANNING AND DEVELOPMENT AUTHORITY WITH THE APPROVAL OF THE MINISTER OF FINANCE IN EXERCISE OF THE POWERS CONFERRED ON IT BY SECTION 5 (1) OF THE PROPERTY TAX ACT CAP. 257B MAKES THE FOLLOWING REGULATIONS–

(Gazetted 20th December, 2013).

**1. Citation.** These Regulations may be cited as the

PROPERTY TAX (CLASSIFICATION OF PROPERTY) REGULATIONS, 2013.

**2. Interpretation.** In these Regulations–

"principal Act" means the Property Tax Act Cap. 257B; and

"idle lands" means agricultural lands which has remained in a state of disuse for at least one year.

**3. Classification of property.** For the purpose of section 5(1) of the Act "Agriculture (idle)" is hereby prescribed as a class of property.

Made by the Authority this 18th day of December, 2013.

WINSTON GABRIEL
*Chairman of the Planning and Development Authority.*

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