

THIRD SCHEDULE

(Section 4)

L.N.
71/1993.THE LAND TAXATION (RELIEF) (AGRICULTURAL LAND) DERATING
ORDER, 1993

1. This Order may be cited as the Land Taxation (Relief) (Agricultural Land) Derating Order, 1993, and shall be deemed to have come into operation on the 1st day of April, 1993.

2. The derating for taxation purposes of land which is used exclusively or principally for agriculture is hereby authorized.

3.—(1) Subject to sub-paragraph (2) the derated rate of land tax to be applied for the period 1st April, 1993 to 31st March, 1994 and any subsequent year shall, in respect of each parcel of agricultural land in all parishes, the sum which represents fifty per centum of the total of the rates and taxes payable in respect of the land in question under the Property Tax Act for that period.

(2) The amount of land tax payable in respect of any parcel of land shall in no case be less than fifty dollars.

(3) In this Order "rates and taxes" means property tax payable under the Property Tax Act, lighting rates payable under the Electric Lighting Act, Corporation Rates, Municipal Improvement Rates and rates for improvements, local improvements, works or services payable under the Kingston and St. Andrew Corporation Act, Parish Rates and Local Rates payable under the Parochial Rates and Finance Act and Sanitary Rates payable under the Public Health Act.

4.—(1) In determining whether a derating certificate ought to be granted, the Board may take into account whether the land in respect of which the application is made is in substantial agricultural production.

(2) In determining whether or not land is in substantial agricultural production for the purposes of sub-paragraph (1), the Board may take into account—

(a) whether the whole of the land is used exclusively for agricultural purposes;

(b) the extent to which and the manner in which —

(i) arable land is being cropped (so, however, that where arable land has not been cropped for two or more years, the land shall not be regarded as being in substantial agricultural production);

- (ii) the land is stocked, where the system of farming practised requires the keeping of livestock, poultry or bees;
- (iii) pasture is being maintained, where the system of farming requires the keeping of pastures;
- (c) the capabilities of the land;
- (d) any other factor which affects the development of the land.