

SUGAR INDUSTRY EFFICIENCY ACT 1988

Act 36 of 1988—10 December 1988

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To provide for an efficient and viable sugar industry, to preserve agricultural land, to promote agricultural diversification and diversification within sugar, to ensure that all commitments under the Sugar Protocol are met and to ensure fairness, equity and transparency within the sugar industry

PART I

1 Short title

This Act may be cited as the Sugar Industry Efficiency Act 1988.

2 Interpretation

In this Act—

“miller” means any person, or group of persons, operating a factory and includes any person acting as manager for that person or group of persons;

“Minister” means the Minister to whom the subject of agriculture is assigned;

“planter” means any person, or group of persons, growing canes in one or more factory areas and includes any person acting as manager for that person or group of persons.

PART II

3 Incentives to planters and millers

(1) Every miller shall, in respect of the increase in reduced overall recovery of sugar from sugar cane milled at his factory, be entitled to the percentage of rebate specified in the First Schedule on the sugar export duty payable by him.

(2) (a) Every miller shall, in respect of bagasse with a moisture content ranging from 45% to 52% brought to bagasse at 50% moisture content sold to a supplier of firm electrical power to the Central Electricity Board, be entitled to the percentage of rebate specified in the Second Schedule on the sugar export duty payable by him.

(b) In the case of bagasse with a lower moisture content obtained by a process other than milling, the weight of the bagasse sold shall be adjusted by the Mauritius Sugar Authority in terms of bagasse at 50% moisture content, regard being had to the higher energy value of such bagasse.

(3) Every planter shall be entitled to 1.0% rebate on the sugar export duty payable by him for every 1.0% increase in sugar accruing to him over and above 95% of his insurable sugar as determined by the Sugar Insurance Fund.

(4) (a) Every planter shall, in respect of land devoted to the cultivation of crops other than sugar cane and rented out directly to growers, be entitled to the percentage of rebate specified in the Third Schedule on the sugar export duty payable

(b) For the purposes of this subsection—

“growers” includes metayers, members of a cooperative society and members of a young farmers’ club;

“land” means—

- (a) sugar cane “interline”; or
- (b) sugar cane land between two sugar cane cycles where the period of time between the end of one cycle and the beginning of the other does not exceed one year, adjusted to a full stand basis, as prescribed.

(5) Every planter or miller shall, where the sugar accruing to him as a percentage of his total insurable sugar as determined by the Sugar Insurance Fund is less than 70% on account of the occurrence of any cyclone, drought, or excessive rainfall, be entitled to the percentage of rebate specified in the Fourth Schedule on the sugar export duty payable by him.

(6) The Cane Planters and Millers Arbitration and Control Board Act is amended in section 31(1) by deleting the words “74 per cent” and replacing them by the words “76 per cent”.

(7) (a) The Customs Tariff Act is amended—

- (i) in section 6(6), by deleting the words, “the Sugar Industry Development Fund and the Sugar Industry Labour Welfare Fund”;
- (ii) subject to paragraph (b), by deleting section 13;
- (iii) in Part III of the First Schedule—
 - (A) by deleting item X.1;
 - (B) subject to paragraph (c), by deleting item X.5 and replacing it by the following item—

X.5 Sugar produced in the 1989 and subsequent crops and exported by a miller or planter—

- (a) in respect of the first 3000 tonnes Nil
- (b) in respect of the remainder 18.75%

In determining the appropriate rate of duty leviable under this item—

- (i) subject to paragraph (iii), where the sugar of an exporter is produced from land which on 1 January 1981 formed part of a larger plot of sugar cane land which has subsequently been subdivided into two or more lots, the exporter shall be deemed to be the exporter of the aggregate amount of sugar produced by all lots;
- (ii) any sugar exported by a shareholder of a company having as one of its objects the growing of sugar cane or the milling of sugar shall be deemed to have been exported by the company;
- (iii) the Minister may, where he thinks fit, and on such terms and conditions as he may impose, exempt the exporter specified in paragraph (i) from the provisions of that paragraph in respect of the 1989 and subsequent crops;
- (iv) all metayers who have cultivated sugar cane under the system of metayage between 1 January 1981 and 31 December 1984 shall be exempted from the provisions of paragraph (i) in respect of the 1989 and subsequent crops, upon production of a registered document certifying the metayage;
- (v) a metayer who cultivates sugar cane under the system of metayage of land which—
 - (a) was under metayage during the period specified in paragraph (iv); or
 - (b) was not under metayage during the period specified in paragraph (iv) and which did not bear canes since 1 January 1983,
 shall be exempted from the provisions of paragraph (i) in respect of the 1989 and subsequent crops upon production of a registered document certifying the metayage and a certificate of the Sugar Insurance Fund certifying that the land under metayage complies with this paragraph.

For the purposes of this item—

“miller” means any person, or group of persons, operating a factory and includes any person acting as manager for that person or group of persons;

“planter” means any person, or group of persons, growing canes in one

or more factory areas and includes any person acting as manager for that person or group of persons.

- (b) Notwithstanding the repeal of section 13 of the Customs Tariff Act, any surcharge specified in that section shall continue to be leviable on sugar produced and exported in any crop prior to the 1989 crop.
 - (c) Notwithstanding the repeal and replacement of item X.5 in Part III of the First Schedule to the Customs Tariff Act, the export duty specified in that item shall continue to be leviable on sugar produced and exported in any crop prior to the 1989 crop.
 - (d) The metayer specified in paragraph (v) of the new item X.5 shall, where he satisfies the conditions of that paragraph, be exempted from the provisions of paragraph (i) of the new item X.5 in respect of the 1985 to 1988 crops upon production of the documents specified in paragraph (v) of the new item X.5.
- (8) The Income Tax Act is amended—
- (a) in section 2(1), by inserting in their appropriate alphabetical places the following definitions—
 - “miller”, for the purposes of section 7(1)(zg), (zh), (zi) and (zj) means any person, or group of persons, operating a factory and includes any person acting as manager for that person or group of persons;
 - “planter”, for the purposes of section 7(1)(zf), means any person, or group of persons, growing canes in one or more factory areas and includes any person acting as manager for that person or group of persons;
 - (b) in section 7(1)—
 - (i) by adding in paragraph (m) the following—
 - (iv) Food and Agricultural Research Council Act 1985;
 - (v) Mauritius Sugar Authority Act 1984;
 - (vi) Mauritius Sugar Industry Research Institute Act;
 - (vii) Mauritius Sugar Terminal Corporation Act;
 - (ii) by inserting the following new paragraphs immediately after paragraph (zd)—
 - (ze) (i) Subject to the other subparagraphs, the net income derived from a sugar growing unit in respect of the first 40 tonnes of sugar accruing;
 - (ii) the exemption referred to in subparagraph (i) shall not apply where a sugar growing unit is, after 1 November 1988, subdivided into 2 or more lots and the total insurable sugar as determined by the Sugar Insurance Fund for the income year, or for any of the three income years preceding the income year, in which the subdivision was made, was more than 45 tonnes, unless the Commissioner is of the opinion that the purpose or any of the purposes of the subdivision was not the avoidance of payment of income tax;
 - (iii) for the purposes of subparagraph (ii), the taxpayer claiming the exemption shall furnish to the Commissioner within a specified delay such information as the Commissioner may require;
 - (iv) for the purposes of this paragraph, a “sugar growing unit” shall be deemed to be the total area of land under cane cultivation at 1 November 1988 belonging to or cultivated by the taxpayer as an individual or as a company or as an associate in a société, otherwise than under a lease which the commissioner determines or has determined as the case may be for the income year ended 30 June 1988 or for any income year preceding that income year, to have had no effect for the purposes of this Act;
 - (v) the area of land belonging to or cultivated by an associate of a société referred to in the preceding subparagraph shall be determined by applying the proportion of his share of profit or loss in the société to the total area of land belonging to or cultivated by the société;

- (zf) payments to a planter in respect of bagasse for uses other than the manufacture of sugar;
- (zg) 75% of the proceeds from the sale of bagasse by a miller to another miller for the purpose of generating firm electrical power;
- (zh) proceeds from the sale of intermittent electrical power by a miller to the Central Electricity Board until the income year ended 30 June 1992;
- (zi) 60% of the proceeds from the sale of firm electrical power generated from bagasse by a miller to the Central Electricity Board after deduction of the exemption under paragraph (zg);
- (zj) 50% of the premium paid by the Mauritius Sugar Syndicate to millers producing—
 - (A) Refined sugar and Plantation white for export and the local market;
 - (B) Dark Muscovado, Demerara, Golden Caster, Golden Granulated, Light Muscovado, Molasses Sugar, or Special Raws, for export.
- (c) in section 29, by deleting subsection (1) and replacing it by the following subsection—
 - (1) (a) Subject to the other provisions of this section, where the Commissioner is satisfied that—
 - (i) a taxpayer has, during an income year, incurred capital expenditure on the provision of machinery or plant; and
 - (ii) the machinery or plant is to be used by the taxpayer or a hirer of such machinery or plant exclusively for the production of gross income,
 he shall, on written application made in that behalf by the taxpayer, allow, by way of initial allowance, in that income year, the deduction specified in paragraph (b).
 - (b) The deduction referred to in paragraph (a) shall be—
 - (i) where the machinery or plant is to be used in a trade carried on in a mill or factory or other similar premises for the manufacture of sugar—
 - (A) in the case of machinery or plant to be used for energy saving or for the treatment of fly ash and effluents, 80% of the capital expenditure;
 - (B) in the case of any other machinery or plant, 60% of the capital expenditure;
 - (ii) in any other case, 50% of the capital expenditure;
 - (d) by deleting the First Schedule and replacing it by the Fifth Schedule to this Act.
- (9) (a) Subsections (1) to (4) shall apply in respect of the 1989 and subsequent crops.
- (b) Subsections (5) and (6) shall apply in respect of the 1988 and subsequent crops.
- (c) Subsection (8) shall have effect as from the year of assessment 1989-90.

[Amended 44/88]

PART III

4 Manpower and labour productivity

- (1) The Labour Act is amended—
 - (a) in section 26, by deleting the definition of “employer” and replacing it by the following definition—

“employer”, subject to section 27(1)(b), means an employer engaged in the cultivation of sugarcane whose total area of sugarcane cultivation, whether on one or more pieces of land, exceeds 25 arpents;
 - (b) by deleting section 27 and replacing it by the following section—

27 Entitlement to work during intercrop season

- (1) Subject to the other provisions of this section—
 - (a) every employer shall, throughout an intercrop season, employ his regular labour force; or
 - (b) every employer who owns either a sugar factory or more than 100

arpents of land under sugarcane cultivation shall, throughout an intercrop season, employ his regular labour force and—

- (i) all other workers employed by him during the preceding crop; or
 - (ii) in a designated year a supplementary labour force consisting of not less than 20 per cent of all other workers employed by him on the basis of highest percentage of attendance, and who reckon a number of working days which is not less than 55 per cent of the number of working days during which the employer was harvesting his sugarcane crop.
- (2) The regular labour force of an employer shall consist of all the workers who were in his employment on the day preceding the commencement of the 1988 crop.
 - (3) Every employer shall, where a vacancy occurs in his regular labour force or in his supplementary labour force, as the case may be, fill in the vacancy forthwith and give priority of employment to workers employed at any time by him.
 - (4) Priority of employment under subsection (3) shall be determined, regard being had to the workers' record of attendance, total earnings and period of employment with the employer in that order.
 - (5) Where a worker is entitled to be employed by an employer under subsection (1) or (3) he shall be employed on every week day.
 - (6) Every employer shall, on or before 31 January of every designated year, submit to the Permanent Secretary, separate returns showing the number of workers in each category or grade, as the case may be, who have been employed by him pursuant to subsections (1) and (3).

(2) The National Pensions Act is amended in the First Schedule by deleting item I and the corresponding entries and replacing them by the following—

	<i>Employee</i>	<i>Employer</i>
(a) Every prescribed employee in the sugar industry.....	3%	10½%
(b) Every other prescribed employee	5%	8½%

(3) The Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983 are amended—

- (a) by inserting immediately after regulation 4 the following new regulations and renumbering regulations 5 to 9 accordingly—

5 (1) Every employer who owns either a sugar factory or more than 100 arpents of land under sugar cane cultivation shall define clearly in writing the qualifications and duties of all categories of workers in his employment and shall make such document available to any worker at his request or to any trade union which has negotiating rights or representational status with him.

(2) Where a vacancy occurs other than in the grade of field workers or a new post is created at any level of the hierarchy in his enterprise, the employer shall advertise such vacancy or new post by a notice conspicuously displayed outside his main office and sub-offices, if any, and, before having recourse to external recruitment, consider offering the vacant or new post to his workers in the lower grade.

6 (1) Where an employer who owns either a sugar factory or more than 100 arpents of land under sugar cane cultivation needs to provide training for the performance of a work in his enterprise, he shall, when selecting the appropriate person, give consideration in priority to his workers who hold appropriate qualifications.

(2) Where a worker is selected for training under paragraph (1), he shall be entitled to paid time off during the training period.

(b) in the Second Schedule—

(i) by deleting paragraph 14(1) and replacing it by the following paragraph—

(1) Every worker who has worked for the same employer in a year shall be entitled, at the end of that year to—

(a) a bonus equivalent to 18 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days' work which is not less than 62 per cent and not more than 75 per cent of the number of days of work of the crop and the intercrop seasons taken together; or

(b) a bonus equivalent to 20 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days' work which is more than 75 per cent but not more than 85 per cent of the number of days of work of the crop and the intercrop seasons taken together; or

(c) a bonus equivalent to 22 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days' work which is more than 85 per cent of the number of days of work of the crop and the intercrop seasons taken together.

(ii) by deleting in paragraph 20(1)(b) the words "a Government Medical Practitioner" and replacing them by the words "a panel consisting of three medical practitioners, one appointed by the employer, one by the workers and a Government Medical Practitioner".

(4) The Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985 are amended—

(a) by inserting immediately after regulation 4 the following new regulations and renumbering regulations 5 and 6 accordingly—

5 (1) Every employer who owns either a sugar factory or more than 100 arpents of land under sugar cane cultivation shall define clearly in writing the qualifications and duties of all categories of workers in his employment and shall make such document available to any worker at his request or to any trade union which has negotiating rights or representational status with him.

(2) Where a vacancy occurs in the grade of non-agricultural workers or a new post is created at any level of the hierarchy in his enterprise, the employer shall advertise such vacancy or new post by a notice conspicuously displayed outside his main office and sub-offices, if any, and, before having recourse to external recruitments, consider offering the vacant or new post to his workers in the lower grade.

6 (1) Where an employer who owns either a sugar factory or more than 100 arpents of land under sugar cane cultivation needs to provide training for the performance of a work in his enterprise, he shall, when selecting the appropriate person, give consideration in priority to his workers who hold appropriate qualifications.

(2) Where a worker is selected for training under paragraph (1), he shall be entitled to paid time off during the training period.

(b) in the Second Schedule—

(i) by deleting paragraph 9(1) and replacing it by the following paragraph—

(1) Every worker who has worked for the same employer in a year shall be entitled, at the end of that year to—

(a) a bonus equivalent to 18 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days work which is not less than 62 per cent and not more than 75 per cent of the number of days of work of the crop and the intercrop seasons taken together; or

(b) a bonus equivalent to 20 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days work which is more than 75 per cent but not more than 85 per cent of the number of days of work of the crop and the intercrop seasons taken together; or

- of that year, performed a number of normal days work which is more than 75 per cent but not more than 85 per cent of the number of days of work of the crop and the intercrop seasons taken together; or
- (c) a bonus equivalent to 22 per cent of his yearly earnings if he has, both during the crop and intercrop seasons of that year, performed a number of normal days work which is more than 85 per cent of the number of days of work of the crop and the intercrop seasons taken together.
- (ii) by deleting in paragraph 15(1)(b) the words "a Government Medical Practitioner" and replacing them by the words "a panel consisting of three medical practioners, one appointed by the employer, one by the workers and a Government Medical Practitioner".

PART IV

5 Land conversion

- (1) Notwithstanding any other enactment, but subject to the other provisions of this section, no agricultural land shall be put to any non-agricultural use except—
 - (a) with the prior written authority of the Minister; and
 - (b) upon payment of the land conversion tax specified in the Sixth Schedule.
- (2) Subsection (1) shall apply to any land, whether forming part of a larger plot of land or not, which—
 - (a) is under cultivation at the commencement of this Act;
 - (b) is brought under cultivation subsequently; or
 - (c) has been under cultivation for a period of 2 years whether continuously or periodically, during the period of 10 years immediately preceding the commencement of this Act.
- (3) Subsection 2 shall not apply to—
 - (a) land specified in paragraph (c) of that subsection, or to any part of such land, which is shown to the satisfaction of the Minister to have been put to non-agricultural use before the commencement of this Act; or
 - (b) any other land, or any other part thereof, which is put to non-agricultural use with the authorisation of the Minister.
- (4) Every person who intends to put any agricultural land to any non-agricultural use shall apply in writing to the Minister for authority to do so and shall supply such information as the Minister may require to enable him to determine the application.
- (5) In determining an application under subsection (4) the Minister shall have regard, inter alia, to the necessity of—
 - (i) ensuring that the level of production of sugar is sufficient to meet all the commitments of Mauritius;
 - (ii) preserving agricultural land;
 - (iii) optimising agricultural production; and
 - (iv) preventing speculation in agricultural land.
- (6) For the purpose of determining an application under subsection (4) the Minister may set up a committee to advise him on the application.
- (7) The committee specified in subsection (6) shall consist of not more than 5 persons appointed by the Minister, being persons who have, in his opinion, adequate knowledge of land, agriculture and land planning and development.
- (8) No land conversion tax shall be payable where an application is granted—
 - (a) for the purpose of—
 - (i) an approved housing scheme in favour of workers employed by an employer who owns a sugar factory or more than 42.2088 ha (100 arpents) of land under sugar cane cultivation; or
 - (ii) the setting up of an agro-based industry approved by the Minister; or
 - (b) where the Minister is satisfied that the conversion is for the benefit of the community.

- (8A) (a) The land conversion tax payable by a housing development company shall be reduced by 50 per cent.
 (b) For the purpose of this subsection, "housing development company" has the same meaning assigned under section 34B of the Income Tax Act.
- (9) For the purposes of this section—
 "agricultural land" means land which is or has been, as the case may be, under cultivation, on a profit making basis;
 "cultivation" includes the cultivation of sugar cane, tea, tobacco, vegetables, fruit or flowers.
- [Amended 22/89]

PART V

6 Consequential amendment

The Sugar Insurance Fund Act is amended in section 47(1) by deleting the words "Chamber of Agriculture" and replacing them by the words "Mauritius Sugar Authority".

7 Offence

(1) Every person who contravenes section 5 shall commit an offence and shall, on conviction, be liable to a fine which shall not be less than 5,000 rupees nor more than 50,000 rupees, together with a penalty which shall not be less than twice nor more than three times the amount of land conversion tax payable under that section.

(2) Notwithstanding—

- (a) section 114 of the Courts Act;
 (b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,
 any District Court shall have jurisdiction to hear and determine an offence under this Act and may impose any fine or penalty provided under this Act.

8 Regulations

The Minister may—

- (a) make such regulations as he thinks fit for the purposes of this Act;
 (b) by regulations, amend the Schedules other than the Fifth Schedule.

9 Repeal

The following enactments are repealed—

- (a) The Sugar Millers (Levy of Duty) Act;
 (b) Section 4 of the Sugar Sector Package Deal Act 1985.

10 Commencement

(1) Subject to the other provisions of this section, this Act shall come into operation on the date of its publication in the *Gazette*.

(2) Section 4(2) shall come into operation on 1 January 1989.

(3) Section 9(a) shall be deemed to have come into operation on 1 July 1988.

FIRST SCHEDULE

(section 3(1))

<i>Increase in reduced overall recovery</i>	<i>Percentage of rebate (in respect of every decimal point increase)</i>
More than 86.0% but not more than 87.0%	1%
More than 87.0%	1.5%

SECOND SCHEDULE

(section 3(2))

<i>Kg of bagasse at a moisture content of 50% sold per tonne of cane processed</i>	<i>Percentage of rebate</i>
20 and above but less than 30.....	2%
30 " " " 40.....	4%
40 " " " 50.....	6%
50 " " " 60.....	8%
60 " " " 70.....	10%
70 " " " 80.....	12%
80 " " " 90.....	14%
90 " " " 100.....	16%
100 and above.....	20%

THIRD SCHEDULE

(section 3(4)(a))

<i>Land devoted to the cultivation of crops other than sugar cane as a percentage of the total acreage under cane</i>	<i>Percentage of land devoted to the cultivation of crop other than sugar cane rented out directly to growers</i>	<i>Percentage of rebate</i>
More than 15%.....	30% but not more than 50%.....	5%
More than 10% but not more than 15%	More than 50%.....	7.5%
More than 15%.....	More than 50%.....	12.5%

FOURTH SCHEDULE

(section 3(5))

<i>Sugar accruing as a percentage of total insurable sugar</i>	<i>Percentage of rebate</i>
60% but less than 70%.....	10%
50% but less than 60%.....	15%
Less than 50%.....	20%

FIFTH SCHEDULE

(section 3(8)(d))

FIRST SCHEDULE

(section 4)

	<i>Rate of Tax</i>
1 On chargeable income under section 34C.....	15 per cent
2 Subject to paragraph 7, on chargeable income under section 34E.....	25 per cent
3 On chargeable income under section 54B.....	50 per cent
4 Subject to paragraph 7, on chargeable income under section 55A— percentage of qualifying export value or services to total turnover	

10 or over but less than 20.....	33 per cent
20 or over but less than 30.....	31 per cent
30 or over but less than 40.....	29 per cent
40 or over but less than 50.....	27 per cent
50 or over but less than 60.....	25 per cent
60 or over but less than 70.....	23 per cent
70 or over but less than 80.....	21 per cent
80 or over but less than 90.....	19 per cent
90 or over but less than 100.....	17 per cent
100.....	15 per cent
5 On chargeable income under section 58.....	35 per cent
6 Subject to paragraph 7, on chargeable income of companies which are not included under paragraphs 1, 2, 4 and 5.....	35 per cent
7 Where the chargeable income under paragraphs 2, 4 and 6 includes—	
(a) an amount representing contributions made in an income year out of net income of that income year to an employees' share participation scheme;	
(b) net income derived—	
(i) by a clinic exclusively from medical, surgical or similar activities; or	
(ii) from agricultural, other than sugarcane cultivation, but including fishery, livestock and an agro-based industry approved by the Minister of Agriculture, that part of the chargeable income which is equal to the amount of contributions or net income, as the case may be	15 per cent
8 (a) Subject to sub-paragraph (b), on chargeable income not included under paragraphs 1 to 7 Chargeable Income	
On every rupees of the first Rs 10,000.....	5 cents
On every rupee of the next Rs 20,000.....	15 cents
On every rupee of the next Rs 20,000.....	25 cents
On every rupee of the remainder.....	35 cents
(b) Where the chargeable income under sub-paragraph (a) includes net income derived from agriculture, other than sugarcane cultivation, but including fishery, livestock and an agro-based industry approved by the Minister of Agriculture,	
On every rupee of such net income.....	Up to a maximum of 15 cents

SIXTH SCHEDULE

(section 5)

<i>Area of land converted</i>	<i>Land Conversion tax (Rs per hectare)</i>	
	Category I	Category II
Less than 0.25 hectare.....	50,000	Nil
0.25 hectare but less than 0.50 hectare.....	250,000	50,000
0.50 hectare but less than 1.00 hectare.....	500,000	100,000
1.00 hectare and above.....	1,000,000	1,000,000

The rates specified in Category I in the second column are applicable to land which, on 1 January 1981, formed part of a larger extent of agricultural land which had a total acreage exceeding 10.5522 hectares which may or may not have been subsequently subdivided into two or more lots.

The rate specified in Category II in the third column is applicable to all other agricultural land.

Where more than one conversion are effected by one and the same person within a period of three years, the land conversion tax payable by him shall be on the basis of the aggregate area of all land converted by him during that period.