

**INCOME TAX (AMENDMENT) (NO. 2) ACT, 2010 – 13**

*Arrangement of Sections*

*Section*

1. Short title.
2. Amendment to section 12A of Cap. 73.
3. Commencement.

BARBADOS

I assent  
C. STRAUGHN HUSBANDS  
Governor-General  
20th August, 2010.

2010 – 13

*An Act to amend the Income Tax Act.*

(1st April, 1999). Commence-  
ment.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Income Tax (Amendment) (No. 2) Act, 2010.* Short title.

Amend-  
ment to  
section 12A  
of Cap. 73.

**2.** Section 12A of the *Income Tax Act* is amended

- (a) in subsection (1), by inserting immediately after the words “to be used” the word “exclusively”; and
- (b) by adding as subsection (5) the following:

“(5) For the purposes of this section, “agricultural business” includes the business of agro-processing.”.

Commence-  
ment.

**3.** This Act shall be deemed to have come into operation on 1st April, 1999.