

INCOME TAX (AMENDMENT) (NO. 2) ACT, 2013–18

Arrangement of Sections

1. Short title
2. Amendment of section 65D of Cap. 73

BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
6th December, 2013.

2013–18

An Act to amend the *Income Tax Act, Cap 73* to reduce the reverse tax credit granted under section 65D by fifty per cent.

[Commencement: 9th December, 2013]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Income Tax (Amendment) (No. 2) Act, 2013*.

Amendment of section 65D of Cap. 73

2. *Section 65D of the Income Tax Act, Cap. 73 is amended in subsection (2) by*

(a) deleting paragraph (b) and substituting the following:

“(b) for income year 2008 to income year 2012, the amount of \$1300;”;and

(b) deleting paragraph (c) and substituting the following:

“(c) for income year 2013 to income year 2015, the amount of \$650;”.