

Land Tax

Cap. 78A.

LAND TAX (REBATE) ORDER, 1981

1981/181.

Authority: This order was made on 29th October, 1981 by the Minister under section 24A of the *Land Tax Act*.

Commencement: 1st April, 1982.

1. This Order may be cited as the *Land Tax (Rebate) Order, 1981*.

2. The rebate of tax referred to in section 24A of the Act is payable in respect of agricultural land that is of an area of less than 2 hectares and shown to the satisfaction of the Commissioner of Valuations to have had produced thereon during the income year 1980 crops or livestock in excess of a gross value of \$1 000 per hectare.

3. The rate at which the rebate of tax is payable is \$150 per hectare.