

Land Tax

LAND TAX (REBATE) ORDER, 1992

Authority: This order was made on 30th July, 1992 by the Minister under section 8A of the *Land Tax Act*.

Commencement: 1st July, 1992.

1. This Order may be cited as the *Land Tax (Rebate) Order, 1992/72, 1992*.

2. The amount of the rebate allowed in respect of land used for agricultural purposes shall be calculated as specified in the *Schedule*.

SCHEDULE

(Paragraph 2)

Rebate of Tax

- | | | | |
|----|---|-------------|------------------------|
| 1. | On the site value of agricultural land under cultivation or otherwise in production where the value exceeds \$100 000 | | 0.5 per cent of value. |
| 2. | On the improved value of agricultural land under cultivation or otherwise in production and where the value exceeds \$300 000 | | 0.5 per cent of value. |

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