

**S.I. 2012 No. 79**

**Land Tax Act**  
**Cap. 78A**

**LAND TAX (REBATE) ORDER, 2012**

The Minister, in exercise of the powers conferred on him by section 8A of the *Land Tax Act*, makes the following Order:

1. This Order may be cited as the *Land Tax (Rebate) Order, 2012*.
2. The amount of the rebate allowed in respect of land used for agricultural purposes shall be calculated in accordance with the *Schedule*. Schedule.
3. The *Land Tax (Rebate) Order, 2003* is revoked. S.I. 2003  
No. 138.
4. This Order shall be deemed to have come into operation on the 1st day of April, 2011. Commence-  
ment.

**STATUTORY INSTRUMENT**

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**SCHEDULE***(Paragraph 2)**Rebate of Tax*

<b>Land Value</b>	<b>Rebate</b>
On agricultural land under cultivation or otherwise in production where the site value exceeds \$25 000	50 per cent of the tax demanded
On agricultural land under cultivation or otherwise in production where the improved value exceeds \$75 000	50 per cent of the tax demanded

Made by the Minister this 29th day of August, 2012.

**CHRISTOPHER P. SINCKLER**  
Minister responsible for Finance.