

MUNICIPAL SOLID WASTE TAX (AMENDMENT) ACT, 2016

Arrangement of Sections

1. Short title
2. Amendment of section 2 of Act 2014-6
3. Amendment of section 3 of Act 2014-6
4. Insertion of sections 3A and 3B into Act 2014-6
5. Insertion of section 5A into Act 2014-6
6. Insertion of section 8A into Act 2014-6

BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
16th December, 2016.

2016-18

An Act to amend the *Municipal Solid Waste Tax Act* (Act 2014-6) to provide for

- (a) the extension of the time for the full payment of the solid waste tax;
- (b) the remittance of the whole of the solid waste tax to certain pensioners;
- (c) the rate of tax applicable to owners of land being used for agricultural purposes;
- (d) exemptions under the Act; and

(e) other related matters.

[Commencement: 26th December, 2016]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Municipal Solid Waste Tax (Amendment) Act, 2016*.

Amendment of section 2 of Act 2014-6

2. *The Municipal Solid Waste Tax Act, in this Act referred to as the principal Act, is amended by inserting, in the appropriate alphabetical order, the following:*

““pensioner” means a person who satisfies the Commissioner that

(a) he is in receipt of a pension and has attained the age of 60 years; and

(b) he is ordinarily resident in Barbados;”.

Amendment of section 3 of Act 2014-6

3. *Section 3 of the principal Act is amended by deleting subsection (3) and substituting the following:*

“(3) The tax referred to under subsection (1) is payable to the Commissioner, on or before the 31st of December in each year, by a person on the site value of improved lands of which he is the owner and that person shall be permitted to pay

(a) the total amount of the tax on or before the 31st of December;
or

- (b) the tax in monthly instalments to be paid by the 31st of December.”

Insertion of sections 3A and 3B into Act 2014-6

4. *The principal Act is amended by inserting immediately after section 3 the following:*

“Tax payable by a pensioner

3A.(1) The Minister shall grant a remit to a pensioner of 100 per cent of the tax, where the improved value of the property owned by the pensioner is \$190 000 or less.

- (2) A remit of the tax shall not be granted under subsection (1) unless,
- (a) the land in respect of which the tax is levied is owned by the pensioner and has a dwelling house thereon; and
 - (b) the dwelling house is used exclusively by the pensioner and his immediate family for their permanent habitation.

Tax payable by an owner of agricultural land

3B.(1) An owner of land being used for agricultural purposes, as verified by the Minister responsible for Agriculture, shall pay tax at a rate calculated on 50 per cent of the tax payable under section 3.

(2) For the purpose of this section “land being used for agricultural purposes” means

- (a) a parcel of land which is valued under the *Land Valuation Act*, Cap. 229A as one assessment the area of which exceeds one quarter acre;

- (b) in relation to other land, land used wholly or mainly for
 - (i) cultivation for the purpose of selling the produce of such cultivation;
 - (ii) the keeping of animals or poultry for the purpose of selling them, their natural increase or bodily produce; or
 - (iii) the keeping of bees for the purpose of selling their honey.”.

Insertion of section 5A into Act 2014-6

5. *The principal Act is amended by inserting immediately after section 5, the following:*

“Exemptions

5A. Land is exempt from tax in the following cases,

- (a) land owned and occupied by the Barbados Red Cross;
- (b) land owned and occupied by the Caribbean Development Bank;
- (c) land owned and occupied by the Delegation of the European Union to Barbados and the Eastern Caribbean;
- (d) land owned and occupied by the Inter-American Development Bank;
- (e) land owned and occupied by the Pan American Health Organisation;
- (f) land owned and occupied by the Salvation Army;
- (g) land owned and occupied by the United Nations Development Programme;

- (h) land owned and occupied by the University of the West Indies;
- (i) land owned and occupied by the Crown and used for the purpose of nursery, primary and secondary schools and tertiary institutions;
- (j) land owned and occupied by the Crown for the purpose of providing day care centres;
- (k) land owned and occupied by the Crown and used by health service institutions as defined by the *Health Services Act*, Cap. 44.”.

Insertion of section 8A into Act 2014-6

6. *The principal Act is amended by inserting immediately after section 8 the following:*

“Expiration

8A. This Act shall expire on the 31st day of March, 2015.”.