INCOME TAX (AMENDMENT) (NO. 2) ACT, 2010 - 13

Arrangement of Sections

Section

1. Short title.

2. Amendment to section 12A of Cap. 73.

3. Commencement.
BARBADOS

I assent
C. STRAUGHN HUSBANDS
Governor-General

2010 – 13


(1st April, 1999). Commence-
ment.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 2010.
2. Section 12A of the *Income Tax Act* is amended

(a) in subsection (1), by inserting immediately after the words “to be used” the word “exclusively”; and

(b) by adding as subsection (5) the following:

“(5) For the purposes of this section, “agricultural business” includes the business of agro-processing.”.

3. This Act shall be deemed to have come into operation on 1st April, 1999.