



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

5th September, 2006

ANTIGUA AND BARBUDA

No. 7 of 2006

ANACT to amend the Property Tax Act, 2000 to provide a reduced rate of tax on agricultural property, and to enable a rebate of tax to be made to local pensioners.

*[Published in the Official Gazette Vol. XXVI
No. 52 dated 14th September, 2006.]*

ENACTED by the Parliament of Antigua and Barbuda as follows:

- 1.** This Act may be cited as the Property Tax (Amendment) Act, 2006. Short title.
- 2.** In this Act “the principal Act” means the Property Tax Act, 2000. Interpretation.
- 3.** The principal Act is amended— Agricultural land.
- (a) by inserting in section 2 before the definition “Authority” the following definition—
- “ “agricultural land” means land used for—
- (a) the production of food crops, tree crops, livestock, poultry or timber;

(b) fish farming or bee keeping; or

(c) wildlife habitation;”;

(b) by inserting after section 13(2) the following subsection—

“(2A) Tax shall be charged on agricultural land for the year 2006 and thereafter in accordance with the basis set out in Item D in Part I of the Schedule.”;

(c) by deleting section 13(3) and substituting the following subsection—

“(3) The Minister may, on application in writing by the owner—

(a) in the case of agricultural land for each of the years 2001— 2005 reduce the rate of tax to be paid by the owner to the rate set out in Item D in Part I of the Schedule and either refund any excess already paid over the amount due at that rate, or credit any excess already paid over the amount due at that rate to the owner in respect of the following year’s tax on that property;

(b) in any other case that the Cabinet deems a fit and proper case for such treatment, by order reduce or waive the amount of tax to be paid by the owner.”; and

(d) by adding at the end of Part I of the Schedule the following Item—

“D AGRICULTURAL LAND

\$5.00 per acre or part thereof per year provided that the minimum amount of tax payable in respect of a single parcel of agricultural land shall not be less than \$50, or such other sum as may be prescribed.”.

4. The principal Act is amended by inserting after section 50 the following section— Rebate for local pensioners.

“Rebate for local pensioners.

50A. (1) Where a dwelling house is owned and occupied during a tax year by a local pensioner and no part of the dwelling house is let to another person during that year, there shall be allowed on written application to the Commissioner by or on behalf of the pensioner a rebate of the property tax payable for the tax year calculated in accordance with subsection (2);

(2) The rebate referred to in subsection (1) shall be calculated according to the following table—

Total income of Local Pensioner	Rebate of Property Tax
not exceeding \$60,000	50%
not exceeding \$65,000	35%
not exceeding \$70,000	20%
not exceeding \$75,000	10%
Over \$75,000	nil

(3) A person applying to the Commissioner for a rebate under subsection (1) shall provide such proof of eligibility and certificates of occupancy of the property as may be required by the Commissioner.

(4) In this section—

“local pensioner” means a citizen of Antigua and Barbuda or other CARICOM state who is aged 60 years or such other age as may be prescribed, during the tax year and whose total income does not exceed \$75,000.00 per annum;

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“age pension” means a payment made by a state to a person because that person has reached the age of 60 years or such other age as may be prescribed;

“disability pension” means a periodic payment made to an individual because he is partially or totally handicapped; and

“employment pension” means a regular periodic payment in respect of the past services or the occupation of the recipient, or of the spouse or parent of the recipient, or of a deceased person of whom the recipient is a bona fide beneficiary.”.

Passed by the House of Representatives
this 1st day of August, 2006.

Passed by the Senate this 21st
day of August, 2006.

D. Giselle Isaac-Arrindell,
Speaker.

Hazlyn M. Francis,
President.

Yvonne Henry,
Clerk to the House of Representatives.

Yvonne Henry,
Clerk to the Senate.

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