

## OBJECTS AND REASONS

This Bill would 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.

*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**

A Bill entitled

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.

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 31<sup>st</sup> 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 31<sup>st</sup> of December;  
or

- (b) the tax in monthly instalments to be paid by the 31<sup>st</sup> 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 31<sup>st</sup> day of March, 2015.”.

Read three times and passed the House of Assembly this  
day of \_\_\_\_\_, 2016.

**Speaker**

Read three times and passed the Senate this \_\_\_\_\_ day of  
\_\_\_\_\_, 2016.

**President**