**Draft Model GST Law**

***Clause2(7) :*** *“Agriculture"* with all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forest or rearing of seedlings or plants;

*Explanation*– For the purpose of this clause, the expression ‘forest’ means the forest to which the Indian Forest Act, 1927 applies.

***Clause2(8)*** : “*Agriculturist”* means a person who cultivates land personally, for the purpose of agriculture;