

S.I. 2011 No. 107

Value Added Tax Act
Cap. 87

VALUE ADDED TAX (NO. 2) ORDER, 2011

The Minister, in exercise of the powers conferred on him by section 12 of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (No. 2) Order, 2011*.

2. The Third Schedule to the *Value Added Tax Act* is amended by inserting the following paragraph immediately after paragraph 17:

"18. Electric trams, and their related components and parts imported by Caves of Barbados Ltd. for exclusive use in the renovation, redevelopment, or maintenance of Harrison's Cave in the parish of St. Thomas."

Made by the Minister this 1st day of September, 2011.

CHRISTOPHER P. SINCKLER
Minister responsible for Finance.