

S.I. 2011 No. 53

Value Added Tax Act
Cap. 87

VALUE ADDED TAX ORDER, 2011

The Minister, in exercise of the powers conferred on him by section 12(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax Order, 2011*.
2. The Third Schedule to the *Value Added Tax Act* is amended by deleting paragraph 5 and substituting the following:

“5. Machinery, equipment and spare parts for the exclusive use of the Barbados Water Authority, Barbados Light and Power Company Limited, Cable and Wireless (Barbados) Limited, Cellular Communications (Barbados) SRL, Digicel (Barbados) Limited, Sunbeach Communication Inc., WAMCO Technology Group Limited and Wi-Net Inc.”.

Made by the Minister this 14th day of April, 2011.

CHRISTOPHER P. SINCKLER
Minister responsible for Finance.