

S.I. 2017 No. 95

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES TAXES AND OTHER PAYMENTS (EXEMPTION)
(ELIM PENTECOSTAL TEMPLE) ORDER, 2017**

The Minister, in exercise of the powers conferred on him by section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*, makes the following Order:

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (Elim Pentecostal Temple) Order, 2017*.

2. Elim Pentecostal Temple, a member church of the The Pentecostal Assemblies of the West Indies, a charity registered under the *Charities Act*, Cap. 243, is exempt from the payment of

(a) value added tax in the sum of \$8 306.96; and

(b) import duty in the sum of \$118.32,

in respect of the importation of 43 wheelchairs, 25 walkers, 6 canes and 6 armchairs on 26th April, 2013, which were distributed to the Barbados Council for the Disabled, various churches and individual members of the disabled community.

Made by the Minister this 14th day of December, 2017.

CHRISTOPHER SINCKLER
Minister responsible for Finance