

S.I. 2014 No. 91

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)(THE
MARIA HOLDER MEMORIAL TRUST) ORDER, 2014**

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) (The Maria Holder Memorial Trust) Order, 2014*.

2.(1) The Maria Holder Memorial Trust, a charity registered under the *Charities Act*, Cap. 243, is granted an exemption from the payment of value added tax in respect of supplies, whether imported or purchased locally, where the Comptroller of Customs is satisfied on a certificate from the project manager that the supplies are required for use exclusively in the redevelopment and expansion of the Parkinson Community Centre during the period commencing on the 13th day of August 2012, and ending on the 30th day of August, 2014.

(2) For the purposes of sub-paragraph (1),

“supplies” means

- (a) construction materials, fixtures and fittings for use exclusively in the construction and redevelopment of the Parkinson Community Centre;
- and

- (b) the provision of services that are directly connected to the construction and redevelopment of the Parkinson Community Centre.

Made by the Minister this 23rd day of December, 2014.

CHRISTOPHER SINCKLER

Minister Responsible for Finance