

VALUE ADDED TAX (BARBADOS NETWORK PROGRAMME)
(VALIDATION) ACT, 2012-29

Arrangement of Sections

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BARBADOS

I assent
ELLIOTT F. BELGRAVE
Governor-General
29th November, 2012.

2012-29

An Act to validate the importation of personal effects without the payment of Value Added Tax by a person benefitting under the Barbados Network Programme.

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Value Added Tax (Barbados Network Programme) (Validation) Act, 2012*.

Interpretation

2. In this Act,

“Barbados Network Programme” means the Programme under which a citizen of Barbados who has been living outside of Barbados for at least 10 continuous years prior to his resettlement in Barbados can import certain personal effects free from payment of value added tax and customs duty.

Validation

3. Between 1st September, 2010 and the date of commencement of this Act, all personal effects including one motor vehicle imported into Barbados under the Barbados Network Programme by a person benefitting under that Programme

(a) for his personal use; and

(b) without payment of value added tax

shall be deemed to have been lawfully and validly imported.