

S.I. 2012 No. 26

Value Added Tax Act
Cap. 87

VALUE ADDED TAX (NO. 2) ORDER, 2012

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 (No. 2) Order, 2012*.
2. The Third Schedule to the *Value Added Tax Act* is amended by deleting paragraph 10 and substituting the following:

Cap. 243. “10. Equipment, educational materials and articles including books and pamphlets imported by or on behalf of a charity registered under the *Charities Act* to be used exclusively for the purposes and objects of the charity and not for sale, on the certificate to that effect of the Manager or Secretary of the charity.”.

Made by the Minister this 19th day of April, 2012.

CHRISTOPHER P. SINCKLER
Minister responsible for Finance.