

**S.I. 2013 No. 51**

Value Added Tax

CAP. 87

**VALUE ADDED TAX (NO. 2) ORDER, 2013**

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

1. This Order may be cited as the *Value Added Tax (No. 2) Order, 2013*.
2. ***The Third Schedule to the Value Added Tax Act, is amended by adding thereto the following new paragraph immediately after paragraph 16:***

“17. Personal effects, including one motor vehicle per household, imported for personal use and not for sale or exchange on a certificate to that effect of the Permanent Secretary, Division of Foreign Affairs, Ministry of Foreign Affairs and Foreign Trade.”.

Made by the Minister this 13th day of February, 2013.

CHRISTOPHER P. SINCKLER

Minister Responsible for Finance