

S.I. 2009 No. 23

**Value Added Tax Act**  
**Cap. 87**

**VALUE ADDED TAX (REFUND) (COMMERCIAL TRADING  
CO. LIMITED) ORDER, 2009**

The Minister in exercise of the powers conferred on him by section 60(2) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Refund) (Commercial Trading Co. Limited) Order, 2009*.

2. Commercial Trading Co. Limited, a company incorporated under the *Companies Act*, is granted a refund of the sum of \$4 469.40 Cap. 308. such sum comprising \$3 294.56, to be paid as a penalty, and \$1 174.84, to be paid as interest, for the two-month taxable period beginning on the 1st day of January, 2007.

Made by the Minister this 18th day of February, 2009.

DAVID J. H. THOMPSON  
Minister responsible for Finance.