

**S.I. 2013 No. 44**

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (REFUND) (MARTIN ROCK) ORDER, 2013**

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) (Martin Rock) Order, 2013*.
2. Martin Rock is granted a refund of the sum of \$5 618.70, being the amount paid as value added tax in respect of the purchase of a 2007 Toyota Solara motor car, which has been specially equipped for the use of persons who are physically disabled and which bears the chassis number 4T1CE30P27U761057 and engine number 2AZ-8887760.

Made by the Minister this 5th day of February, 2013.

CHRISTOPHER P. SINCKLER  
Minister Responsible for Finance