

**S.I. 2010 No. 15**

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

**VALUE ADDED TAX (REFUND)**  
**(PERFECTION MOTORS INC.) ORDER, 2010**

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) (Perfection Motors Inc.) Order, 2010*.

2. Perfection Motors Inc., a company incorporated under the *Companies Act*, is granted a refund of the sum of \$12 458.19 comprising Cap. 308.

(a) a penalty in the amount of \$2 513.71; and

(b) half of the interest in the amount of \$9 944.48

incurred subsequent to an audit of the business.

Made by the Minister this 1st day of February, 2010.

DAVID J. H. THOMPSON  
Minister responsible for Finance.