

**S.I. 2014 No. 61**

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (REFUND)(THE MARIA HOLDER MEMORIAL TRUST) ORDER, 2014**

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) (The Maria Holder Memorial Trust) Order, 2014*.

2.(1) The Maria Holder Memorial Trust, a charity registered under the *Charities Act*, Cap. 243, is granted a refund of the sum of \$253 893.37, being the value added tax paid to purchase supplies for exclusive use in the renovation of the Farr's Children's Home situated at Alleyndale in the parish of Saint Peter in this Island.

(2) For the purposes of sub-paragraph (1),

“supplies” means

(a) construction materials, fixtures and fittings for use exclusively in the renovation of the Farr's Children's Home; and

- (b) the provision of services that are directly connected to the renovation of the Farr's Children's Home.

Made by the Minister this 19th day of August, 2014.

**CHRISTOPHER SINCKLER**

**Minister Responsible for Finance**