

S.I. 2010 No. 106

Value Added Tax Act
Cap. 87

VALUE ADDED TAX ORDER, 2010

The Minister in exercise of the powers conferred on him by section 12 of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax Order, 2010*.
2. The *First Schedule* to the *Value Added Tax Act*, in this Act referred to as the principal Act, is amended in paragraph 3 by inserting the following immediately after sub-paragraph (3) of that paragraph:

"(4) The payment of a commission to an agent from a shipping line for the supply of an international freight service other than the service of transporting a passenger's baggage in connection with the transportation of that passenger.

(5) The supply of services to a shipping line by an agent of that line for the services required by a vessel of the shipping line during its stay at port.

(6) The payment of charges for the supply of stevedoring services required for the cargo handling operations of a vessel."

3. The *Third Schedule* to the principal Act is amended by adding the following paragraph as paragraph 16:

Cap. 66. "16. Raw materials, packaging and equipment approved by the Comptroller for the purposes of the *Customs Act* and imported by an exporting company exclusively for the purpose of manufacturing and packaging finished products for export and not for sale on the certificate to that effect of the General Manager of the company."

Made by the Minister this 28th day of July, 2010.

FREUNDEL J. STUART
Minister responsible for Finance.