

**S.I. 2012 No. 6**

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

**VALUE ADDED TAX ORDER, 2012**

The Minister, in exercise of the powers conferred on him by section 12(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax Order, 2012*.

2. The First Schedule to the *Value Added Tax Act*, in this Order referred to as the principal Act, is amended by inserting immediately after paragraph 25 the following:

“**26.** (1) The supply of goods and services offered by the owner or operator of a tourism project in relation to the lease of a timeshare property.

(2) In sub-paragraph (1),

Cap. 341. “timeshare property” has the meaning assigned to it by section 2 of the *Tourism Development Act*;

“tourism project” has the meaning assigned to it by section 2 of the *Tourism Development Act*.”.

3. Paragraph 2 of the Second Schedule to the principal Act is amended by inserting immediately after sub-paragraph (5), the following:

“(6) The sale of a timeshare property by the owner or operator of a tourism project.

(7) In sub-paragraph (6),

Cap. 341. “timeshare property” has the meaning assigned to it  
by section 2 of the *Tourism Development Act*;

“tourism project” has the meaning assigned to it by  
section 2 of the *Tourism Development Act*.”.

Made by the Minister this 6th day of February, 2012.

CHRISTOPHER P. SINCKLER  
Minister responsible for Finance.