

S.I. 2013 No. 119

Value Added Tax Act

CAP. 87

VALUE ADDED TAX ORDER, 2013

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, 2013*.
2. The Third Schedule of the *Value Added Tax Act*, Cap. 87 is amended by deleting paragraph 1 and substituting the following paragraph

“1.(1) Goods enumerated in paragraphs 3 to 8, 14, 19 to 23, 26, 28, 29, 32, 36, 37, 45A, 69, 80 and 81 of Part II-B of the *Customs Tariff* (S.I. 2009 No. 159) , subject to such conditions as may be prescribed by regulations or order made under the *Customs Act*, Cap. 66.

(2) For the purpose of applying sub-paragraph (1), references in paragraphs 7, 14, 28, 32 and 69 of Part II-B of the *Customs Tariff* (S.I. 2009 No. 159) to goods “imported by or on behalf of” a person shall be construed as references to goods “imported by” that person. ”.

Made by the Minister this 31st day of October, 2013.

CHRISTOPHER P. SINCKLER
Minister Responsible for Finance