

VALUE ADDED TAX (AMENDMENT) ACT, 2018-12

*Arrangement of Sections*

1. Short title
2. Amendment of *Fourth Schedule* to Cap. 87



**BARBADOS**

I assent  
S. MASON  
Governor-General  
1st March, 2018.

**2018–12**

An Act to amend the *Value Added Tax Act*, Cap. 87 to ensure that any business which

- (a) supplies accommodation, goods or services related to tourism; and
- (b) meets the criteria set out in paragraph 2 of the *Fourth Schedule* of the Act

benefit from the reduction of the value added tax payable on the value of a supply under the Act.

[Commencement: 1st March, 2018]

ENACTED by the Parliament of Barbados as follows:

**Short title**

1. This Act may be cited as the *Value Added Tax (Amendment) Act, 2018*.

**Amendment of Fourth Schedule to Cap. 87**

2. *The Fourth Schedule to the Value Added Tax Act, Cap. 87 is amended by deleting paragraph 2 and substituting the following:*

- “2. The criteria referred to in section 7(12) are that the registrant
- (a) has a licence from the Barbados Tourism Product Authority in accordance with the *Barbados Tourism Product Authority Act* (Act 2014-2) and is registered with the
    - (i) Barbados Hotel and Tourism Association Inc.; or
    - (ii) Small Hotels of Barbados Inc.; and
  - (b) is in compliance with all statutory obligations in respect of this Act, the *Income Tax Act*, Cap. 73, the *National Insurance and Social Security Act*, Cap. 47 and the *Land Tax Act*, Cap. 78A.”.