

**S.I. 2011 No. 115**

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

**VALUE ADDED TAX (NO. 3) ORDER, 2011**

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 (No. 3) Order, 2011*.
2. The First Schedule to the *Value Added Tax Act*, is amended in paragraph 20 by inserting in the appropriate numerical order, the following food item:

“1604.20.00            flying fish pate (locally produced).”

Made by the Minister this 21st day of September, 2011.

**RONALD D. JONES**  
Minister responsible for Finance.