

**S.I. 2011 No. 131**

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

**VALUE ADDED TAX (REFUND) (THE PENTECOSTAL  
ASSEMBLIES OF THE WEST INDIES (BARBADOS  
INCORPORATED)) ORDER, 2011**

The Minister, in exercise of the powers conferred on him by section 60(2) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Refund) (The Pentecostal Assemblies of the West Indies (Barbados Incorporated)) Order, 2011*.

2. The Pentecostal Assemblies of the West Indies (Barbados Incorporated), a charity registered under the *Charities Act*, is granted a refund of the sum of \$51 571.28, this sum being 50 per cent of the amount paid as value added tax for the period commencing on the 26th day of September, 2008 and ending on the 17th day of September, 2010 in respect of the construction of the Christ Is The Answer Family Church at Little Battaley's, Speightstown in the parish of Saint Peter. Cap. 243.

Made by the Minister this 17th day of November, 2011.

**CHRISTOPHER P. SINCKLER**  
Minister responsible for Finance.