

OBJECTS AND REASONS

This Bill would amend the *Value Added Tax Act*, Cap. 87.

Arrangement of Sections

Section

1. Short title.
2. Amendment of section 59 of Cap. 87.

BARBADOS

A Bill entitled

An Act to amend the *Value Added Tax Act*.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Value Added Tax (Amendment) Act, 2006*. Short title.

Amendment
of section
59 of Cap.
87.

2. Section 59 of the *Value Added Tax Act* is amended in subsection (1) by deleting the words "paragraph 6" and substituting the words "paragraphs 6 and 14".