

**S.I. 2020 No.**

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (REFUND)  
(THE MARIA HOLDER MEMORIAL TRUST) ORDER, 2020**

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Refund) (The Maria Holder Memorial Trust) Order, 2020*.
2. In this Order, the “Marina Brewster Centre Project” means the project which involved the renovation and refurbishment of the children’s home formerly known as the Farris Children’s Home and now referred to as the Marina Brewster Centre situate at Farris, Alleyne Dale, in the parish of Saint Peter.
3. The Maria Holder Memorial Trust, a charity incorporated under the *Charities Act*, Cap. 243 is exempt from the payment of value added tax in the amount of \$225,381.67 in respect of the Marina Brewster Centre Project.

Made by the Minister this 15<sup>th</sup> day of December, 2020.



Minister Responsible for Finance