

BARBADOS: THE DEVELOPMENT OF A VALUE-ADDED TAX

by

Roland Craigwell,

Kelvin Dalrymple

and

Merton Moore

November 1996

**BARBADOS: THE DEVELOPMENT OF A VALUE -
ADDED TAX**

by Roland Craigwell¹, Kelvin Dalrymple² and Merton
Moore³

¹Roland Craigwell is the Chief Forecasting Analyst, Research Department Central Bank of Barbados.

²Kelvin Dalrymple is an Economic Advisor in the Ministry of Finance and Economic Affairs on secondment from the Research Department, Central Bank of Barbados. He was formerly a member of the project team assessing the impact of the VAT

³Merton Moore is a Deputy Controller of the Customs and Excise Department and Director of the VAT Implementation Unit

BARBADOS: THE DEVELOPMENT OF A VALUE-ADDED TAX

Background

Barbados is an island with a land mass of 430 square kilometres (166 square miles) situated in the Caribbean, 300 miles off the North coast of South America. There is well developed infrastructure with direct links to the airport and seaport. The island was previously a British colony until it gained political independence in 1966. The island has a bi-cameral legislative system with a multi-party democracy and a history of political stability.

From an economic standpoint, Barbados is a small open economy dependent on agriculture, light manufacturing, tourism and offshore business and financial services. Prior to political independence, the island had a long history of sugar production. Over the last twenty years the economy has been diversified and tourism has become its mainstay.

Introduction

On January 1, 1997, Barbados will join the growing number of countries that have implemented the Value - Added Tax (VAT) in recent times. This was announced in the Budgetary proposals of 1996 by the Minister of Finance. The VAT first emerged in France around 1927 as a simple turnover tax . Since then it has gone through many refinements and today it is used in more than sixty (60) countries around the world. In the Caribbean, Trinidad and Tobago, Jamaica, Belize and Grenada have all had the VAT or some variant of it. Trinidad and Tobago implemented the VAT in January 1990, Jamaica introduced the General Consumption Tax (GCT) in 1991 but Grenada introduced and abolished the VAT in a very short space of time in the 1980s and Belize introduced the VAT in April of 1996.

Among the reasons for Barbados' implementation of the VAT was, a) to reduce the complexity of the existing indirect tax system, b) to reduce the high level of duties and taxes on imported extra-regional goods and c) to avoiding cascading. The complexity of the system had been known for some time but efforts to correct it have been limited. Indeed the only attempt to ever correct this was the failed attempt at a sales tax in the 1970s.

Intense discussion of serious indirect tax reform only came to the forefront when Barbados underwent stabilization and structural adjustment under the auspices of the International Monetary Fund in 1991. The direct tax reform was done in 1992 and the Government of Barbados was committed to the introduction of a Value-Added Tax to replace the myriad of indirect taxes. The VAT's taxonomy and administrative expediency now makes it the internationally accepted form of indirect taxation. In England the standard rate is 17.5%, France's rate is 18.6%. In the Caribbean, Trinidad and Tobago, Jamaica, and Belize all have rates of 15%. For surveys on VAT see Gillis, Shoup and Sicat(1990); Khalilzadek-Schirazi and Shah (1991); Purohit (1993) and Tait (1988),(1991).

Early Developments

In 1979, Professor John. F. Due of the University of Illinois did a comprehensive study entitled "*Indirect Taxation in Barbados*". His mandate was to recommend measures to aid development, improve equity, simplify the indirect tax structure and improve the operation of the indirect taxes. As a result of the study it was recommended that since the single-stage sales tax and the consumption tax were unsuitable a VAT should be implemented.

However, instead of implementing the recommendation, the Government sought to expand the consumption tax regime, and add a stamp duty in the early 1980s.

Approximately 10 years later and under an IMF stabilization and structural adjustment programme, the Government with the assistance of two IMF consultants set about the task of preparing empirical estimates of the impact of the proposed VAT and excises in Barbados (see J. Bristow and B. Wurtz , *Barbados : Reform of Indirect Taxation*, August 6, 1992. and J. Bristow, *Barbados: The Structure of a Value-Added Tax*, September 8, 1993). The results were "back-of-the-envelope" estimates and were initially accepted by the Sandiford Administration as the basis for implementation. Out of the estimates a VAT rate of 15% was deemed adequate to replace the plethora of consumption tax, surcharges etc.

In order to coordinate the extensive work of implementing a VAT the Government of Barbados established a VAT Implementation Unit (VIU) in 1993. This unit was established as part of the Ministry of Finance and Economic Affairs. Three local officers were seconded to the unit¹ and in February 1994 were joined by consultants

¹The VIU was headed by Carl Blanchette and he was assisted by Merton Moore (who acted as the chief spokesman on VAT). These senior officials were seconded from the Customs and Excise Department. In addition Mr. Malcolm Tait was seconded from Inland Revenue.

skilled in policy matters, law, computerization, organization and management related to a VAT. The VIU engaged the services of eminent Professor Emeritus John. F. Due as non-resident advisor on policy matters. Mrs. Michal Christian became Technical Coordinator in March 1994. She was a former VAT Commissioner in her native Trinidad and Tobago. Mr. Dudley Smith, a Jamaican, was responsible for organization and management. He was formerly of the Revenue Board of Jamaica and participated in the implementation of the GCT in his country. Legal Consultant David Law from Canada assisted local authorities in the drafting of the bill whilst his compatriot Mrs. Teresa Petrocco headed the computerization team that built up the information technology. Both worked on the Goods and Services Tax (GST) in Canada.

Subsequently in January 1994, a technical Cooperation Agreement was entered into by the InterAmerican Development Bank (IDB). The loan was provided to finance a programme of institutional strengthening as well as the improvement of tax administration and public expenditure management. Under the agreement funds were allocated for the Customs and Excise Department and for the design of the VAT.

Consequent upon the abovementioned technical cooperation agreements a technical cooperation agreement contract was signed in July 1994 with the InterAmerican Centre of Tax Administrators (CIAT).

The CIAT contract aimed at strengthening the fiscal administration by enhancing operational efficiency. This project was headed by Mr. Thomas Cordoza and Ms. Michal Christian was advisor on the VAT.

The Existing Indirect Tax System

The existing indirect tax system comprises a number of taxes and charges inclusive of consumption, excises, surcharges, stamp duties etc. According to Howard (1989) Barbados' indirect tax /GDP ratio was higher than other Caribbean countries, especially to Trinidad and Jamaica to which it has been specifically compared. This he has attributed not only to budgetary policy but also to a heavy reliance on service activity. He further notes that during the decade 1974-1984 the reliance on consumption taxes out of indirect taxes was even more acute than earlier with respect to the financing of the fiscal deficit.

Consumption taxes and import duties were used as instruments of contractionary policy and it is noteworthy that this policy was conducted during recessionary times.

There were a number of specific problems inclusive of multiple rates, cascading, non-transparency and arbitrariness of exempt status. These all help to impair the proper functioning of a tax system and certainly did in the Barbados case and therefore prompted urgent reform (see Table 1).

The indirect tax system was very complicated and filled with anomalies. There were many different taxes with many different rates that arose through *ad hoc* modification to the tax legislation. Mascoll (1992)⁵ states that apart from consumption tax, stamp duty and import duty there are 42 minor taxes that include excises, hotel and restaurant, licenses and services taxes (see Table 2). These budgetary changes have led to the distortion of the tax system by increasing collection costs. In addition the rate structure distorted the production and consumption decisions of firms and households, respectively.

⁵ See "A VAT or What!" by Clyde Mascoll, Central Bank of Barbados Working Papers 1992.

The VAT Impact Study and Implementation Plans

The VAT Impact Study

When the Arthur Administration came to office in 1994, the implementation of the VAT was postponed to April 1996. In addition a request was made to the IMF Fiscal Affairs Department for technical assistance to do a more extensive study to estimate the VAT rate scientifically as well as the impact of VAT on revenues, prices and the productive sectors. The project team comprising a local consultant, Mr. Lindsay Holder; Economic Advisor to the Prime Minister, Mr. Carlos Holder; and Central Bank Economist, Mr. Kelvin Dalrymple worked closely with the Mr. John King of the Fiscal Affairs Department of the IMF. The team met for the first time on November 7, 1995 to establish modalities and to prepare outlines for the assignment. It was soon discovered that an enormous task involving research within the public and private sectors had to be undertaken. The report was completed in April 1996. As a consequence the date for implementation of the VAT was postponed from April 1, 1996 to January 1, 1997.

After much detailed study, a number of scenarios were presented among which were a standard rate of 15 % for the VAT. The VAT will replace a wide array of indirect taxes including consumption tax and surcharges, all of which have led

to cascading (see Tables 3&4). Under the new regime, petroleum products, tobacco, alcohol, and motor cars will be excisable and the VAT rate will be charged on the excise. The VAT was intended to be revenue neutral⁶, however policy decisions opted for a revenue loss of about BDS\$20 million.

Public Relations

The VAT Implementation Unit in association with the Government Information Service (GIS) started the public relations outreach programmes in May 1995. The public education strategy aims at:

- 1) educating the public about how the VAT works;
- 2) enabling the public to participate in the VAT system by the implementation date;
- 3) following through after the implementation date to clarify and address any problems arising;
- 4) securing public support for the VAT as a superior tax system

To effect this goal the programme identified four main target audiences

- 1) the private sector i.e managers, retailers, importers, manufacturers;
- 2) the public sector government agencies involved in the administration of the system;
- 3) members of the general public i.e consumers and
- 4) the school system

In addition to the public campaign by the GIS, many churches, political parties community and other civic groups have held seminars and workshops to acquaint the public and business sectors of the impending tax. Members of the VIU have been invited to make presentations at these events.

Members of the VIU have also been making television and radio appearances. As part of the process of accessibility the VIU has met with persons and have conducted several lecture discussions for the public. A couple of pamphlets and booklets have been released as part of the effort.

⁶Revenue neutrality is supposed to allow for the same amount of revenue to be collected under the new system as under the old.

Response to the Criticism of the Tax

In the dismantlement of any system the move to a new system creates its problems. Some are conceptual whilst others are administrative. There are even some conceptual issues which have very serious implications for the proper administration of the new system. There are innate fears of the abuse of the system by businessmen and the general public are keen to know how the authorities plan to combat the potential incidence of such abuse. The VIU has indicated that the auditing staff of the Unit will be able to monitor the incidence of abuse. In addition they believe that market forces will condition pricing.

The need to sensitize the public is critical to the success of the implementation of any new system and this process requires proper publicity and lead-in time since it is generally accepted that the public is ignorant of the VAT. The last thing that the authorities would wish is a high incidence of avoidance and evasion. The public has indicated its concern over the lack of a perceived adequate public education program. This has been countered by the response that since the legislation and other particulars have not been finalized it would be wiser to wait before proceeding with details.

Questions have been raised over the issue of lower rates on certain commodities e.g. food, and concessions on other items. Given the parameter of revenue neutrality maintaining the integrity of the revenue take is important. Government has to decide very carefully how many goods and or services will be zero-rated⁷ and exempted⁸ (see Appendix). In Barbados the intention is to hold the line on exemptions and zero ratings so as not to impair the revenue take. It is not inconceivable that the Government would be willing to review the system after a year or so to see if some of the proposals to amend the system are necessary.

An administrative issue which is a critical feature of implementation is timing. In terms of implementation, the beginning of a period especially a fiscal or financial year is common. This allows the government to change systems to meet the new tax system. In Barbados this seemed to have been the rationale for the proposed April 1, 1996 implementation. However, with logistical and conceptual difficulties this was not a reality. Timing is also critical for businesses as they need to know how to manage inventories and run down stocks in anticipation of the new tax⁹.

⁷For a variety of reasons some goods and services will not be required to pay VAT. These goods and services will be zero-rated. Zero-rated status allows refunds to the payer of the tax. Exports are usually zero-rated as well as some inputs in key/strategic industries.

⁸Although a company which provides an exempt service will not be required to pay VAT it will not be allowed to recover any input taxes suffered in the production of those services.

⁹If running down stocks is not possible an alternative suggestion is the use of bonded warehousing, where taxes on goods will not be levied until the point of use.

From the negative effect of granting refunds in Jamaica and El Salvador and under strong policy advice from Professor John. F. Due, the Government adhered to the policy of no refunds on existing stock.

Since the announcement of the date for VAT's introduction the distribution sector has dubbed it the *worst possible date* for implementation. They cite the inability to deplete stocks by that date and the possibility of double taxation if they do not have bonded warehouses. For the merchants who have bonded warehouses their concerns is whether to stock up for the Christmas season especially if they know that prudent consumers will wait until after Christmas for bargain prices.

Apart from the inventory issues, no other was as contentious as the treatment of the tourism (especially the accommodation sub-sector). This subsector was originally targeting for exempt status under the draft VAT legislation but this would have required them to technically absorb \$35 million of taxes which they would have passed on to their guests. Instead they lobbied intensively for zero-rating status. This was denied. The policy of a VAT of 7.5%¹⁰ on tourism

¹⁰In reviewing other countries with significant tourism sectors it was noted that a concessionary rate on accommodation was in place. See the "VAT in Europe" a study conducted by Deloitte-Touche-Tomamatsu.

accommodation will instead result in a loss of \$7 million to Government - a concession to the industry.

VAT Legislation

Drafting

The drafting of the legislation was undertaken by the Chief Parliamentary Counsel (CPC) with the assistance of Mr. Law. The legislation was based on the Canadian, Jamaican, New Zealand and Trinidadian Acts. The first draft was completed in November 1994 and submitted to the CPC. The refined draft was circulated for discussion during August 1995. It was examined by businesses other legal practitioners and organizations¹¹ who submitted comments. A session was convened in November 1995 to discuss the draft Act. Several comments were received in the Ministry and each were scrutinized not only on the basis of written comments but also in conjunction with meetings between the VIU and the MOF.

¹¹Barbados Private Sector Agency, The Barbados Chamber of Commerce and Industry, the Barbados Employers Confederation, the Barbados Hotel and Tourism Association, the Barbados Manufacturers Association, the Barbados Agricultural Society, the Institute of Chartered Accountants of Barbados, the Barbados Bar Association, the Congress of Trade Unions and Staff Associations of Barbados, the Barbados Association of professional Engineers, the Shipping Association of Barbados, the insurance Association of the Caribbean, and the Small Business Association

The comments and requests were wide ranging. The requests fit broadly into two categories namely requests for tax concessions and advice on the regulations and methodology.

The VAT Act 1996

The Act repeals eleven (11) existing taxes . The principal pieces of legislation which will be repealed include the Consumption Tax Act under which the consumption tax and the surcharge; the stamp Duty Act under which the stamp duties on imports will be abolished; and the removal of excise and equivalent duties on spirits under the Spirits Act and the Customs (Caribbean Community) Order, 1979. In addition the Act repeals existing taxes on restaurant meals, hotel accommodation, rental of residential premises, overseas telephone calls, public entertainment, boat cruises and quarriable minerals. The 20% tax on airline tickets will also be repealed (see Table 4).

The Arrangement of the Legislation

The Act contains twelve (12) parts and four (4) Schedules

Part I Interpretation

This deals with the definitions and basic concepts. This section also sets out the rule for determining what is taxable activity whether persons are resident in Barbados or not.

Part II Value-Added Tax

This part imposes VAT on goods and services supplied in Barbados and establishes the rates of tax at 7.5% for accommodation in hotels, inns, guest houses etc. and the standard rate of 15% for other VAT-able supplies which are not zero-rated . It makes provision for zero-rating the domestic supplies described in the First Schedule exempting the domestic supplies described in the Second Schedule and zero-rating the imported goods are described in the Third Schedule.

Part III Rules Respecting Tax on Supplies

This part sets out detailed rules concerning the application of VAT to supplies made in Barbados such as whether the supply is made inside and outside Barbados

and the value on which tax is to be calculated. The valuation rules contain special provisions for supplies to connected persons and goods and services given away for promotional purposes.

Contained in Part 111 are rules of classification of supplies as supplies of services or as goods. In addition rules for determining time of supply. VAT application in special circumstances especially supplies made through agents, is contained in this Part.

Part IV Rules Respecting tax on Importations

This part sets out rules relating to VAT on imported goods. It will be administered by the Comptroller of Customs as if it were an import duty. It is calculated on the excise and duty paid value of the imported goods, but does not apply to zero-rated goods.

Part V Registration

A person must register for VAT and pay tax if he supplies goods and services in Barbados in the course of a business or other "taxable activity" and the value of his gross standard rated and zero-rated supplies are \$60,000 or more. Small suppliers

who have annual sales of less than \$60,000 are not required to register, nor are they required to account for VAT on their supplies. However they may register voluntarily in which case they must account for tax in respect of their supplies at the appropriate rates.

Part VI Returns and Payment of Tax

Part IV requires registrants to file returns and pay tax on a periodic basis referred to as "taxable periods". Generally a taxable period covers two calendar months but the Comptroller may require or permit a registrant to have shorter or longer taxable periods.

The return for a taxable period must be filed within 21 days after the end of the period. The VAT due on a registrant's taxable supplies for that period ("output tax") must also be paid at the same time. This part also allows the registrant to claim a credit against his tax payable for a taxable period ("input tax").

Where a registrant's allowable input tax and deductions exceed his output tax for a taxable period, the excess is refundable to him.

Part VII Relief from Tax

This deals with refunds and remissions of tax under the Act. Tax refunds are provided for taxes paid in error on imported goods to a non-registered person, tax paid on purchases by educational institutions, tax paid on goods exported from Barbados, tax paid by mission and the offshore financial centre.

Part VIII Persons acting in a Representative Capacity

This part sets out the obligations and liabilities of persons who act in a representative capacity for taxpayers including officers of corporations, officers of unincorporated bodies, trustees of inter vivos trusts, executors and administrators, trustees in bankruptcy, receivers, liquidators and guardians.

Part IX Avoidance Transactions

This part contains a general anti-avoidance rule which is intended to prevent tax avoidance schemes which do not have a legitimate commercial or business purpose.

Part X Administration and Enforcement

Part X authorizes the Comptroller of Customs to administer and enforce VAT. It sets out the Comptroller's powers relating to audits and criminal investigations,

assessments and collection of tax, and contains various penalties and offence provisions relating to the contravention of the Act.

In addition the part also sets out the record keeping obligations of registrants. It permits a taxpayer who disagrees with the assessment or the rejection of a refund or claim to object to the Comptroller. It authorizes the Minister of Finance to make regulations for the purpose of the Act.

Part XI Effect of Tax Changes on Contracts

This part alters contracts for the supply of goods and services to take account of changes in the VAT Act and Regulations which affect the application of VAT of the supply.

Part XII Miscellaneous

Part XII repeals a number of existing taxes as described in the Fourth Schedule. And sets out the transitional, rules relating the introduction of VAT.

Final Decisions

The major features of the Act passed by the House of Assembly and assented to by the Head of State on September 9 1996. This paved the way for the registration process to take place on October 1, 1996.

A copy of the draft regulations has been circulated but these only come into effect from the date the act takes effect, January 1, 1997.

- A general rate of 15% on goods and services
- A concessionary rate on tourism of 7.5%
- No refunds on taxes paid before January 1, 1997

Conclusion

This paper details the process of implementation of the VAT. It cites some of the conceptual and administrative difficulties faced. In addition the paper gives a concise picture of the legislation including schedules on zero-rating and exemptions.

References

- Gillis, M, C. Shoup, G. Sicat,(eds) (1990) *Value-Added Taxation in Developing Countries*. Washington D.C: World Bank
- Howard, M (1989), *Public Sector Financing in Jamaica, Barbados, and Trinidad and Tobago 1974-1984*, *Social and Economic Studies*, Vol.38. No.3 September
- Khalilzadeh-Schirazi, J and Shah (Eds). (1991) *Tax Policy in Developing Countries*. Washington, D.C: World Bank.
- Purohit, M.C (1993), *Principles and Practices of Value-Added Tax*. New Delhi: Gayatri.
- Tait, A (1988), *Value Added Tax: International Practice and Problems*.
- (1991), *Value Added Tax: Administrative and Policy Issues*, Occasional Paper No.88, IMF.

APPENDIX 1

First schedule- Zero-rated Supplies

Zero-rated supplies are taxable supplies at a rate of zero percent. Consequently, no tax applies on a zero-rated supply at any input tax which the registrant has paid or incurred on goods and services acquired for the purpose of making the zero-rate supplies can be claimed as allowable input tax.

Zero-rating applies to the following supplies:

- supply of goods for export;
- sale of duty free goods to tourists;

- supply of international freight services;
- supply of services to international commercial ships and aircraft e.g. repair and cleaning;
- supply of a service for a consideration that is payable in foreign currency to an unregistered non-resident person;
- international telecommunication services to telecommunications carriers outside Barbados;
- livestock, poultry, bees and fish that are used to produce food; and seeds and plants for food human consumption or animal feeding stuffs;
- supply of fertilizer, insecticide, pesticide etc. formulate for agricultural use;
- prescribed goods for commercial fisherman who are certified by the Minister responsible for Fisheries;
- supply of drugs or the other related items approved by the Barbados Drug Service and supplied on prescription; prescribed medical devices; and veterinary services;
- supply of books of an educational, scientific, cultural or literary nature, approved by the Minister responsible for Education;
- unconditional gifts or goods or services to a charity;
- crude oil;

- that portion of an international package tour that does not relate to travel to a foreign country by sea and air.

Second Schedule - Exempt Supplies

The Second Schedule list exempt supplies.

Exempt supplies are not subject to VAT. However a person who makes exempt supplies is not entitled to claim allowable input tax to recover the VAT paid or payable on goods and services used in making exempt supplies.

Generally the Second Schedule exempts the following supplies:

- financial services
- sale of real property
- rental of dwelling
- lease of property for at least twenty five years;
- lease or license of farmland used for farming
- a supply of goods and services made by a condominium corporation to the owner or occupant of a residential condominium unit;
- passenger transportation a bus or taxi
- a supply of water or sewerage services by the Barbados Water Authority;

- a supply of postal services by the Post Office, where it has been granted the exclusive privilege of providing that service;
- a supply of goods and services by a charity where these supplies are not made on a regular basis;
- medical, dental, nursing, midwifery, paramedical or other services performed by persons registered under the relevant Bill;
- supplies by a public hospital;
- ambulance services;
- provision of education or instruction by an approved educational institution
- a supply of a lottery, sweepstakes, instant money tickets, or bingo cards; a supply of service of accepting a bet;
- services provided in hospitals, nursing homes or similar institutions for the following persons who need permanent care: aged, indigent, infirm or disabled persons.

goods for use in commercial fishing, prescription drugs, medical devices, goods imported by foreign sales corporation and other Offshore Business and gifts to registered charities;

- goods imported by approved educational institutions; and
- certain goods that are exempt from customs duties such as goods imported by diplomats, international organizations and governments, shipping containers and passengers' baggage within the duty free limits;
- imports by the offshore financial sector.

Third Schedule Zero-rated Importations

The Third Schedule lists the imported goods that are not subject to VAT.

Generally the third Schedule zero-rate the following importations:

- goods which are zero-rated when supplied domestically, such as farm inputs,

APPENDIX 2

Table 1: Rates of Consumption Tax (% lowest to highest)

Consumer goods	
Food	0 - 34
Durables	21 - 49
Non-Durables	0 - 49
Motor Cars	21 - 89
Raw Materials	21 - 39
Machinery	21 - 34
Other Capital Goods	21 - 49

Source : Consumption Tax Order 1995

Table 2: Government Indirect Tax Revenue by Source (\$ Million)

	1991	1992	1993	1994	1995 ^P
Consumption	224.7	226.6	256.2	276.5	300.2
Stamp	95.4	81.8	80.4	87.5	90.9
Import Duties	101.1	70.6	76.9	81.2	90.6
Hotel & Restaurant	16.8	15.0	15.2	18.0	19.6
Excises	4.9	4.6	4.3	4.5	3.9
Other	72.2	80.9	86.3	95.2	97.9
TOTAL	515.1	484.6	519.4	562.8	603.1

Sources: Accountant General and the Central Bank of Barbados
p: provisional

Table 3: Revenue from Taxes to be Replaced by VAT (BDSSmillion)

	1994	1995
Stamp Duties (Customs)	80.5	84.8
Other Taxes	87.5	82.9
Total (International Trade)	81.2	82.6
Excise Duty - Rum	4.5	3.9
Pleasure Cruise	0.4	0.4
Travel Tax	11.4	9.4
Quarriable Minerals Tax	0.004	0.004
Taxes on Luxury Goods	14.1	9.6
Total Taxes (Goods & Services)	394.1	421.6
Consumption Tax	276.5	300.2
Entertainment	0.9	0.7
Hotel & Restaurant Sales	17.9	19.6
Overseas Telephone Calls	6.9	7
Surcharge on Rental Income	1.5	1.3

Source: Accountant-General of Barbados

Table 4: Amendments and Repeals

1. Consumption Tax Act	The whole Act is repealed
2. Customs (CARICOM) Order	The whole order is revoked
3. Hotels and Restaurants Act	The whole Act is repealed
4. Landlord and Tenant Act	The Act is partially repealed
5. Public Entertainment Act	The Act is partially repealed
6. Service Tax Act	The whole Act is repealed
7. Spirits Act	The Act is partially repealed
8. Spirits Regulations	The regulations are partially repealed
9. Stamp Duty Act	The Act is partially repealed
10. Tax on Quarriable Minerals Act	The whole Act is repealed
11. Telecommunications Act	The whole Act is repealed
12. Travel Ticket Tax Act	The whole Act is repealed
13. Administrative Appeal Tribunal Act	The whole Act is repealed

Source: VAT Act 1996

November 15, 1996