

## Service Tax

Cap. 90.

### SERVICE TAX ORDER, 1980

1980/106.

1982/109.

1985/46.

**Authority:** This order was made on 8th April, 1980 by the Minister under section 4 of the *Service Tax Act*.

**Commencement:** 1st July, 1980.

1. This Order may be cited as the *Service Tax Order, 1980*.
2. Tax is payable on the proceeds of sale of those services specified in column 1 of the *Schedule*. Schedule.
3. A rate of tax mentioned in column 2 of the *Schedule* is the rate at which tax is payable in respect of a service mentioned in column 1 opposite that rate. Schedule.

### SCHEDULE

(Paragraphs 2, 3)

1982/109.

1985/46.

Services and the Rates of Tax chargeable in respect thereof

Column 1	Column 2
Service	Rate of Tax
<p>Launches, boats and ships including sailing vessels, that are engaged in providing passenger or cruise service or pleasure trips starting and ending in Barbados.</p>	<p>\$3 per passenger carried on the launches, boats, ships or vessels.</p>

THE LAWS OF BARBADOS

Printed by the Government Printing Department, Bay Street, St. Michael,  
by the authority of the Government of Barbados

