

S.I. 50 of 2017

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of First Schedule) (No.2) Regulations, 2017

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) (No.2) Regulations, 2017.

Citation

2. The First Schedule to the Value Added Tax Act, 2010 is hereby amended in Part I, by inserting the following HS Codes and entries relating thereto as follows —

Amendment
of Cap 244 as
last amended by
S.I. 21 of 2017

HS CODE	DESCRIPTION OF GOODS
	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1507.1000	- Crude oil, whether or not degummed
1507.9000	- Other
	Ground nut oil and its fractions, whether or not refined, but not chemically modified
1508.1000	- Crude oil
1508.9000	- Other
	Coconut (copra), palm kernel or babassu oil and its fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
1513.1100	-- Crude oil
1513.1900	-- Other

HS CODE	DESCRIPTION OF GOODS
	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
	- Low erucic acid rape or colza oil and its fractions:
1514.1100	-- Crude oil
1514.1900	-- Other
	- Other:
1514.9100	-- Crude oil
1514.9900	-- Other
	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Maize (corn) oil and its fractions:
1515.2100	-- Crude oil
1515.3000	- Castor oil and its fractions
1515.5000	- Sesame oil and its fractions
	Prepared food obtained by swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared not elsewhere specified or included.
1904.1000	- Prepared food obtained by the swelling or roasting of cereals or cereal products
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.2000	
1904.3000	- Bulgur wheat
1904.9090	--- Other
	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences and concentrates or with a basis of coffee:

2101.1100	-- Extracts, essences and concentrates
2101.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
2101.2000	- Extracts, essence and concentrates of tea or maté, and preparations with basis of these extracts, essences or concentrates or with a basis of tea or mate
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101.3010	--- Not decaffeinated
2101.3020	--- Decaffeinated
	Soups and broths and preparations therefor; homogenised composite food preparations.
	- Soups and broths and preparations therefor:
2104.1090	--- Other
	Food preparations not elsewhere specified or included.
2106.9030	--- Herbal Infusions

MADE this 18th day of August 2017.

PETER LAROSE
MINISTER OF FINANCE, TRADE
AND ECONOMIC PLANNING