

Value Added Tax (General) (Amendment) Regulations, 2012
(No. 31)

IT is hereby notified that the Minister of Finance has, in terms of section 78 of the Value Added Tax Act [*Chapter 23:12*], made the following regulations:—

1. (1) This notice may be cited as the Value Added Tax (General) (Amendment) Regulations, 2012 (No. 31).

(2) This notice shall be deemed to have come into effect on 1st August, 2012.

2. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended by the repeal—

- (a) of item (2) of Part I; and
- (b) in section 8 of Part II of the items with the following tariff codes—

| “Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 27.10 | 2710.1111 | Aviation spirit |
| | 2710.1112 | Leaded petrol |
| | 2710.1113 | Unleaded petrol |
| | 2710.1119 | Other |
| | 2710.1120 | Spirit type (gasoline type) jet fuel”; |

and the substitution of the following—

| | | |
|-------|-----------|--|
| 27.10 | 2710.1211 | Aviation spirit |
| | 2710.1212 | Leaded petrol |
| | 2710.1213 | Unleaded petrol |
| | 2710.1219 | Other |
| | 2710.1220 | Spirit type (gasoline type) jet fuel”; |

3. The Second Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part II by the repeal of the items with the following tariff codes—

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| "Heading No. | Commodity Code | Description of Goods |
|---------------------|-----------------------|---|
| 03.02 | 0302.1290 | Fresh water fish |
| | 0302.6190 | Fresh water fish |
| | 0302.6690 | Fresh water eels |
| | 0302.6990 | Fresh water fish |
| | 0302.7090 | Fresh water fish |
| 03.03 | 0303.2190 | Fresh water fish |
| | 0303.2290 | Fresh water fish |
| | 0303.3990 | Fresh water fish |
| | 0303.7190 | Fresh water fish |
| | 0303.7690 | Fresh water fish |
| | 0303.7990 | Fresh water fish |
| | 0303.8090 | Of fresh water fish |
| 03.05 | | FISH, DRIED, SALTED, OR IN BRINE, SMOKED FISH, WHETHER OR NOT DURING THE SMOKED PROCESS; MEALS AND PELLETS, FIT FOR HUMAN CONSUMPTION |
| 04.01 | | MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER |
| 07.05 | | LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP</i>), FRESH OR CHILLED |
| 07.08 | | LEGUMINOUS VEGETABLES, SHELLED UNSHELLED, FRESH OR CHILLED |
| 07.09 | 0709.4000 | Celery other than celeriac |
| | 0709.6010 | Chillies |
| | 0709.9000 | Other |
| 07.14 | | MANIOC. ARROWROOT, SALEP JERUSALEM ARTICHOKE SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INSULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH |

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| "Heading No. | Commodity Code | Description of Goods |
|---------------------|-----------------------|--|
| 10.06 | 1006.1000 | RICE Rice in the husk (paddy or rough) |
| | 1006.2000 | Husked (brown) rice |
| | 1006.3000 | Semi-milled or wholly milled rice, whether or not polished |
| 10.07 | 1007.0000 | Grain sorghum |
| 11.01 | 1101.0000 | Wheat and meslin flour |
| 11.02 | 1102.2000 | Maize (corn) flour |
| 17.01 | 1701.1100 | Cane sugar, in solid form |
| 17.02 | 1702.1100 | LACTOSE (in solid form) and lactose syrup (containing by weight 99% or more lactose, expressed as anhydrous lactose, as calculated on the dry matter) |
| 25.01 | 2501.0010 | In immediate packings of a content of less than 5 kg |
| | 2501.0090 | In immediate packings of a content of more than 5 kg |
| 84.32 | 8432.1091 | Ploughs weighing not less than 55 kgs |
| | 8432.1099 | Other". |

and the substitution of the following—

| "Heading No. | Commodity Code | Description of Goods |
|---------------------|-----------------------|--|
| 03.02 | 0302.1390 | Fresh water fish |
| | 0302.4300 | Sardines, Sardinella, Brisling or Sprats |
| | 0302.7490 | Fresh water fish |
| | 0302.7990 | Fresh water fish |
| | 0302.9090 | Fresh water fish |
| 03.03 | 0303.1390 | Fresh water fish |
| | 0303.1490 | Fresh water fish |
| | 0303.1990 | Fresh water fish |
| | 0303.2690 | Fresh water fish |
| | 0303.3990 | Fresh water fish |
| | 0303.5390 | Fresh water fish |
| | 0303.9090 | of fresh water fish |

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| Heading No. | Commodity Code | Description of Goods |
|--------------------|--|--|
| 03.05 | | FISH, DRIED, SALTED, OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION |
| 04.01 | | MILK AND CREAM, NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER |
| 07.05 | | LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUMSPP.</i>), FRESH OR CHILLED |
| 07.08 | | LEGUMINOUS VEGETABLES, SHELLS UNHELLED, FRESH OR CHILLED |
| 07.09 | 0709.4000 0709.6010 0709.9900 | -Celery other than celeriac Chillies -Other |
| 07.14 | | MANIOC. ARROW ROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGOPITH |
| 10.06 | 1006.1010 1006.1090 1006.2010 1006.2090 1006.3010 1006.3090 | RICE In bulk in immediate packing of 25 kg or more Pre-packed in immediate packing of less than 25 kg for retail sale In bulk in immediate packing of 25 kg or more Pre-packed in immediate packing of less than 25 kg for retail sale In bulk in immediate packing of 25 kg or more Pre-packed in immediate packing of less than 25 kg for retail sale |

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| "Heading No. | Commodity Code | Description of Goods |
|---------------------|-----------------------|--|
| 10.07 | | GRAIN SORGHUM |
| | 1007.1000 | -Seed |
| | 1007.9000 | -Other |
| 11.01 | | WHEAT OR MESLIN FLOUR |
| | 1101.0010 | In bulk, of 50 kg or more |
| | 1101.0090 | Pre-packed in immediate packing of less than 50 kg for retail sale |
| 11.02 | | MAIZE (CORN) FLOUR |
| | 1102.2010 | In bulk, of 50 kg or more |
| | 1102.2091 | In immediate packing of less than 5 kg |
| | 1102.2099 | Other |
| 12.01 | | SOYA BEANS, WHETHER OR NOT BROKEN |
| | 1201.1000 | -Seed |
| | 1201.9000 | -Other |
| 12.07 | - | OTHER OIL SEED AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN |
| | | -Cotton seeds |
| | 1207.2100 | --Seed |
| 17.01 | 1701.1300 | --Cane sugar, specified in subheading Note 2 to this chapter |
| | 1701.1400 | --Other cane sugar |
| | 1701.9900 | --Other |
| | | |
| 17.02 | 1702.1110 | Lactose |
| | 1702.1190 | Other |
| 25.01 | 2501.0010 | In bulk in immediate packings 50 kg or more |
| | 2501.0091 | In immediate packings of a content of less than 5 kg |
| | 2501.0099 | Other |
| | | |
| 84.32 | 8432.1091 | Disc ploughs of a weight not less than 55 kg |
| | 8432.1099 | other." |

4. The Second Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part II by the insertion after "SECTION C. ZERO RATE: FISCALISED ELECTRONIC REGISTERS AND FISCAL MEMORY DEVICES" of the following new section—

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“SECTION D. ZERO RATE: DOMESTIC ELECTRICITY SUPPLY

Subject to section 10(1)(g) of the Act, the supply of domestic electricity, shall be charged at zero *per centum*.”