

**Value Added Tax (General) (Amendment) Regulations, 2017
(No. 43)**

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

1. This notice may be cited as the Value Added Tax (General) (Amendment) Regulations, 2017 (No. 43).

2. The Value Added Tax (General) (Amendment) Regulations, 2017 (No. 42), published in Statutory Instrument 20 of 2017, are hereby repealed.

3. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part I by the addition of the following items after item (14)—

“Heading No.	Commodity Code	Description of Goods
02.01	0201.1000 0201.2000 0201.3000	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
02.02	0202.1000 0202.2000 0202.3000	MEAT OF BOVINE ANIMALS, FROZEN Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
02.03	0203.1100 0203.1200 0203.1900 0203.2100 0203.2200 0203.2900	MEAT OF SWINE, FRESH OR CHILLED Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other Frozen Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other

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Heading No.	Commodity Code	Description of Goods
02.06		Edible offal of animals, swine, sheep, goats, horses, asses, mules or hinnies, chilled or frozen
	0206.1000 0206.2100 0206.2200 0206.2900	-Of bovine animals, fresh or chilled (only of cattle) --Tongues (only of cattle) --Livers (only of cattle) --Other (only of cattle)
02.07		Meat and edible offal of poultry of heading no. 01.05 fresh, chilled or frozen
03.02	0302.1390 0302.4300 0302.7490 0302.7990 0302.9090	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading no. 03.04 Fresh water fish Sardines, Sardinella, Brisling or Sprats Fresh water fish Fresh water fish Fresh water fish
03.03	0303.1390 0303.1490 0303.1990 0303.2690 0303.3990 0303.5390 0303.9090	FISH FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING No. 03.04 Fresh water fish Fresh water fish Fresh water fish Fresh water fish Fresh water fish Fresh water fish Fresh water fish
03.04		FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED). FRESH, CHILLED OR FROZEN
03.05		FISH, DRIED, SALTED, OR IN BRINE, SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKED PROCESS;

S.I. 26A of 2017

Heading No.	Commodity Code	Description of Goods
10.06	1006.1010	RICE Rice in husk (paddy or rough) In bulk, in immediate packings of 25kg or more
	1006.3010	Semi-milled or wholly milled rice, whether polished or glazed In bulk in immediate packing of 25kg or more Broken rice
	1006.4010	In bulk in immediate packing of 25kg or more
	1006.4090	Pre-packed in immediate packing of less than 25kg for retail sale".

4. The First Schedule to the Value Added Tax (General) Regulations, 2003, published in Statutory Instrument 273 of 2003, is amended in Part II by the addition of the following items after item (14)—

Heading No.	Commodity Code	Description of Goods
02.01	0201.1000	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
	0201.2000	
	0201.3000	
02.02	0202.1000	MEAT OF BOVINE ANIMALS, FROZEN Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
	0202.2000	
	0202.3000	
02.03	0203.1100	MEAT OF SWINE, FRESH OR CHILLED Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other Frozen Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other
	0203.1200	
	0203.1900	
	0203.2100	
	0203.2200	
	0203.2900	

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02.07		Meat and edible offal of poultry of heading no. 01.05 fresh, chilled or frozen
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5. 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 deletion of the following items—

"Heading No.	Commodity Code	Description of Goods
02.01	0201.1000	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
	0201.2000	
	0201.3000	
02.02	0202.1000	MEAT OF BOVINE ANIMALS, FROZEN Carcasses and half carcasses (only of cattle) Other cuts with bone in (only of cattle) Boneless (only of cattle)
	0202.2000	
	0202.3000	
02.03	0203.1100	MEAT OF SWINE, FRESH OR CHILLED Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other
	0203.1200	
	0203.1900	
	0203.2100	Frozen Carcasses and half carcasses
	0203.2200	Hams, shoulders and cuts thereof, with bone in
	0203.2900	Other

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