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Added Tax (General) (Amendment) Regulations, 2017 (No. 42), published in Statutory Instrument 20 of 2017, are hereby repealed.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 | MEAT OF BOVINE ANIMALS, FRESH OR CHILLED Carcasses and half carcasses (only of cattle) |
| | 0201.2000 0201.3000 | 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 | MEAT OF SWINE, FRESH OR CHILLED Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other |
| | 0203.2100 0203.2200 0203.2900 | Prozen Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other |

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

| 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 |
| 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; |

| Heading No. | Commodity Code | Description of Goods |
|----------------|-------------------|--|
| 10.06 | | RICE |
| | | Rice in husk (paddy or rough) |
| | 1006.1010 | 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 | Commodity Code | Description of Goods |
|----------|-------------------|--|
| 02.01 | | MEAT OF BOVINE ANIMALS, FRESH OR CHILLED |
| | 0201.1000 | Carcasses and half carcasses (only of cattle) |
| 1 | 0201.2000 | Other cuts with bone in (only of cattle) |
| | 0201.3000 | Boneless (only of cattle) |
| 02.02 | | MEAT OF BOVINE ANIMALS, FROZEN |
| 1 | 0202.1000 | Carcasses and half carcasses (only of cattle) |
| | 0202.2000 | Other cuts with bone in (only of cattle) |
| | 0202.3000 | Boneless (only of cattle) |
| 02.03 | | MEAT OF SWINE, FRESH OR CHILLED |
| | 0203.1100 | Carcasses and half carcasses |
| | 0203.1200 | Hams, shoulders and cuts thereof, with bone in |
| | 0203.1900 | Other |
| | | Frozen |
| l | 0203.2100 | Carcasses and half carcasses |
| | 0203.2200 | Hams, shoulders and cuts thereof, with bone in |
| | 0203.2900 | Other |

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

| 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 | -Of bovine animals, fresh or chilled (only of cattle) |
| | 0206.2100 | -Tongues (only of cattle) |
| | 0206.2200 | -Livers (only of cattle) |
| | 0206.2900 | -Other (only of cattle) |
| 02.07 | | Meat and edible offal of poultry of heading no. 01.05 fresh, chilled or frozen |
| | ļ | no. 01.05 ficsh, clinical of fiozon |
| 03.02 | | Fish, fresh or chilled, excluding fish fillets and |
| | | other fish meat of heading no. 03.04 |
| | 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 | | FISH FROZEN, EXCLUDING FISH |
| | | FILLETS AND OTHER FISH MEAT OF |
| | } | HEADING No. 03.04 |
| | 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 | 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, |
| | 1 | SMOKED FISH, WHETHER OR NOT |
| | | COOKED BEFORE OR DURING THE |
| | | SMOKED PROCESS; |

| 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 1006.4090 | In bulk in immediate packing of 25kg or more Pre-packed in immediate packing of less than 25kg for retail sale". |

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 | | MEAT OF BOVINE ANIMALS, FRESH OR CHILLED |
| | 0201.1000 0201.2000 0201.3000 | 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 | MEAT OF SWINE, FRESH OR CHILLED Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other |
| | 0203.2100 0203.2200 0203.2900 | Frozen Carcasses and half carcasses Hams, shoulders and cuts thereof, with bone in Other |

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

| Heading | Commodity | |
|---------|-----------|---|
| No. | Code | Description of Goods |
| 02.06 | | Edible offal of animals, swine, sheep, goats, |
| ļ | | horses, asses, mules or hinnies, chilled or |
| | | frozen |
| | 0206.1000 | -Of bovine animals, fresh or chilled (only of cattle) |
| i | 0206.2100 | -Tongues (only of cattle) |
| | 0206.2200 | -Livers (only of cattle) |
| | 0206.2900 | -Other (only of cattle) |
| 02.07 | | Meat and edible offal of poultry of heading |
| | | no. 01.05 fresh, chilled or frozen |
| 03.02 | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading no. 03.04 |
| | 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 | | FISH FROZEN, EXCLUDING FISH |
| | | FILLETS AND OTHER FISH MEAT OF |
| | | HEADING No. 03.04 |
| | 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 | 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, |
| ł | | SMOKED FISH, WHETHER OR NOT |
| | | COOKED BEFORE OR DURING THE |
| | <u> </u> | 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.". |

