

Value Added Tax Amendments to First Schedule

Zero Rated Supplies

Please see below amendments to the First Schedule of the Value Added Tax Act, under Statutory Instrument No. 54 of 2014. All items which have been added are emboldened in italics.

- 0401.10.00 Fresh milk of a fat content, by weight, not exceeding 1%***
- 0401.20.00 Fresh milk of a fat content, by weight, exceeding 1% but not exceeding 6%***
- 0401.30.00 Fresh milk of a fat content, by weight, exceeding 6%***
- 0402.10.00 Powdered milk of a fat content, by weight not exceeding 1.5%***
- 0402.21.00 Powdered milk of a fat content, by weight exceeding 1.5%: not containing added sugar or other sweetening matter***
- 0402.29.00 Other Powdered milk of a fat content, by weight exceeding 1.5%***
- 0402.99.90 Evaporated milk***
- 0407.003. Fresh Eggs (other than hatchling eggs)
- 1006.10.90 Rice in the husk (Other than for sowing)***
- 1006.20.10 White rice, in packages for retail sale***
- 1006.20.20 Other white rice***
- 1006.20.30 Parboiled rice, in packages for retail sale***
- 1006.20.40 Other parboiled rice***
- 1006.30.10 Semi-milled white rice in packages of not more than 10 kg***
- 1006.30.20 Other semi-milled white rice***
- 1006.30.30 Semi-milled parboiled rice in packages of not more than 10 kg***
- 1006.30.40 Other Semi-milled parboiled rice***
- 1006.30.50 Wholly milled white rice, in packages of not more than 10 kg***
- 1006.30.60 Other wholly milled white rice***
- 1006.30.70 Wholly milled parboiled rice, in packages of not more than 10 kg***
- 1006.30.80 Other wholly milled parboiled rice***
- 1006.40.10 Broken rice in packages for retail sale***

- 1006.40.90** *Other broken rice*
- 1101.00.10** *Flour of durum wheat*
- 1101.00.90** *Other flour*
- 1701.11.10** *Cane sugar (for retail sale in packages of not more than 10 kgs)*
- 1701.11.19** *Other cane sugar*
- 1901.10.00** *Preparations for infant use, put up for retail sale*
- 1902.19. Uncooked pasta, not stuffed or otherwise prepared (e.g. spaghetti, macaroni, noodles, lasagna, chow-mein).