

Value Added Tax Amendments to Second Schedule

Exempt Supplies

Please see below amendments to the Second Schedule of the Value Added Tax Act, under Statutory Instrument No. 54 of 2014. All items which have been removed have been struck through, while additions are emboldened in italics.

- 0207.11.00 Fowls of the species Gallus Domesticus (Not cut in pieces, fresh or chilled)
- 0207.12.00 Fowls of the species Gallus Domesticus (Not cut in pieces, frozen)
- 0207.13.00 Chicken cuts and offal (including livers) fresh or chilled
- 0207.14.10 Backs and necks of the fowls of the species Gallus Domesticus, frozen
- 0207.14.20 Wings of the fowls of the species Gallus Domesticus, frozen
- 0207.14.90 Other cuts of the meat of the species Gallus Domesticus, frozen
- 0207.14.30 Chicken, livers, frozen
- ~~0302.31.90 Albacore or longfinned tunas, fresh or chilled~~
- ~~0302.32.90 Yellowfin tunas, fresh or chilled~~
- ~~0302.33.00 Skipjack or stripe bellied bonito, excluding livers and roes, fresh or chilled~~
- ~~0302.34.00 Bigeye tunas, fresh or chilled~~
- ~~0302.35.00 Bluefin tunas, fresh or chilled~~
- ~~0302.36.00 Southern bluefin tunas, fresh or chilled~~
- ~~0302.39.00 Other tunas, fresh or chilled~~
- ~~0302.40.90 Herrings, excluding livers and roes, fresh or chilled~~
- ~~0302.50.90 Cod, excluding livers and roes, fresh or chilled~~
- ~~0302.61.90 Sardines, fresh or chilled~~
- ~~0302.64.90 Mackerel, fresh or chilled~~
- ~~0302.69.20 Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout, excluding livers and roes, fresh or chilled~~
- ~~0302.69.30 Flying fish, excluding livers and roes, fresh or chilled~~
- ~~0302.69.90 Other fish, excluding livers and roes, fresh or chilled~~
- ~~0303.41.90 Albacore or longfinned tunas, frozen~~

0303.42.90 — Yellowfin tunas, frozen—

0303.43.00 — Skipjack or stripe-bellied bonito, frozen—

0303.44.00 — Bigeye tunas, frozen —

0303.45.00 — Bluefin tunas, frozen —

0303.46.00 — Southern bluefin tunas, frozen—

0303.49.00 — Other tunas, frozen —

0303.51.90 — Herring, excluding livers and roes, frozen —

0303.52.90 — Cod, excluding livers and roes, frozen —

0303.71.90 — Sardines, frozen

0303.74.90 — Mackerel, frozen —

0303.79.20 — Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout, excluding livers and roes —

0303.79.30 — Flying fish, excluding livers and roes —

0304.19.10 — Fillet of flying fish, fresh or chilled —

0304.19.90 — Fillet or other fish, fresh or chilled —

0304.29.10 — Fillet of flying fish, frozen —

0304.99.00 — Fillet of other fish, frozen —

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

0405.10.10 — Fresh butter —

0405.10.20 — Salted Butter —

0701.90.00 Potatoes, other than seed potatoes, fresh or chilled

0702.00.00 Tomatoes, fresh or chilled

0703.10.10 Onions, fresh or chilled

0703.10.20 Shallots (eschallots), fresh or chilled

0703.20.00 Garlic, fresh or chilled

0703.90.00 Leeks and other alliaceous vegetables, fresh or chilled

0704.90.10 Cabbages, fresh or chilled

~~0704.10.10 Cauliflowers, fresh or chilled~~

0704.10.90 Headed broccoli, fresh or chilled

~~0704.20.00 Brussels sprouts, fresh or chilled~~

0704.90.90 Other edible brassicas, fresh or chilled

0705.11.00 Cabbage Lettuce (Head Lettuce), fresh or chilled

0705.19.00 Other Lettuce, fresh or chilled

0706.10.10 Carrots, fresh or chilled

~~0706.10.90 Turnips, fresh or chilled~~

~~0706.90.10 Beets, fresh or chilled~~

0706.90.90 Other edible roots, fresh or chilled

0707.00.10 Cucumbers, fresh or chilled

0708.10.10 Pigeon peas, fresh or chilled

~~0708.10.20 Blackeye peas, fresh or chilled~~

~~0708.10.90 Other Peas, fresh or chilled~~

0708.20.10 String beans, fresh or chilled

0708.20.20 Bora (bodi) beans (Vigna spp.), fresh or chilled

0708.20.90 Other beans, fresh or chilled

0708.90.00 Other leguminous vegetables, fresh or chilled

~~0709.20.00 Asparagus, fresh or chilled~~

~~0709.30.00 Aubergines (egg plants), fresh or chilled~~

0709.40.00 Celery other than celeriac, fresh or chilled

0709.90.10 Zucchini, fresh or chilled

0709.90.20 Ochroes, fresh or chilled

0709.90.30 Pumpkins, fresh or chilled

0709.90.40 Sweet corn (corn on the cob), fresh or chilled

0709.60.10 Sweet peppers, fresh or chilled

0709.60.90 Other fruits of the genus *Capsicum* or of the genus *Pimenta*

0709.90.90 Other vegetables, fresh or chilled

0713.10.10 Pigeon peas, dried shelled, whether or not skinned or split

~~0713.10.20 Split pea, dried, shelled, whether or not skinned or split~~

~~0713.10.30 Blackeye peas, dried, shelled, whether or not skinned or split~~

~~0713.20.00 Chickpeas (garbanzos), dried, shelled, whether or not skinned or split~~

~~0713.10.90 Other peas, dried, shelled, whether or not skinned or split~~

~~0713.31.00 Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek, dried, shelled, whether or not skinned or split~~

~~0713.32.00 Small red (adzuki) beans (*Phaseolus* or *vigna angularis*), dried shelled, whether or not skinned or split~~

~~0713.33.10 Red kidney beans, dried, shelled, whether or not skinned or split~~

~~0713.33.90 Other kidney beans, dried, shelled, whether or not skinned or split~~

~~0713.39.00 Other beans, dried, shelled, whether or not skinned or split~~

0713.40.00 Lentils, dried shelled, whether or not skinned or split

~~0713.50.00 Broad beans, dried, shelled, whether or not skinned or split~~

~~0713.90.90 Other leguminous vegetables, dried, shelled, whether or not skinned or split~~

~~0714.10.00 Manioc (cassava), fresh, chilled, frozen or dried,~~

~~0714.20.00 Sweet potatoes, fresh, chilled, frozen or dried~~

~~0714.90.10 Arrowroot, fresh, chilled, frozen or dried~~

~~0714.90.20 Dasheens, fresh, chilled, frozen or dried~~

~~0714.90.30 Eddoes, fresh, chilled, frozen or dried~~

~~0714.90.40 Tannias, fresh, chilled, frozen or dried~~

~~0714.90.50 Yams, fresh, chilled, frozen or dried~~

~~0714.90.90 Other roots and tubers, fresh, chilled, frozen or dried~~

0801.19.10 Coconuts, not shelled, fresh or dried, whether or not shelled or peeled.

0801.19.90 Coconuts, other, fresh or dried, whether or not shelled or peeled.

0803.00.10 Bananas, fresh or dried

0803.00.20 Plantains, fresh or dried

0804.30.00 Pineapples, fresh or dried

0804.40.00 Avocados, fresh or dried

0804.50.10 Guavas, fresh or dried

0804.50.20 Mangoes, fresh or dried

0805.10.00 Oranges, fresh or dried

0805.20.20 Ortaniques, fresh or dried

0805.20.90 Mandarins, (including tangerines and sasutmas); clementines, wilkings and similar citrus hybrids, fresh or dried

0805.50.10 Lemons, fresh or dried

0805.50.20 Limes, fresh or dried

0805.40.00 Grapefruit, fresh or dried

0805.90.00 Other citrus fruit, fresh or dried

0807.11.00 Watermelons, fresh

0807.20.00 Pawpaws (papayas), fresh

~~0810.90.10 Sapodillas, fresh~~

0810.90.20 Golden apples, fresh

0810.90.30 Passion fruit, fresh

0810.90.40 Soursop, fresh

0810.90.5 Breadfruit, fresh

0810.90.60 Carambolas, fresh

0810.90.80 Christophine, fresh

~~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 —
- 1513.19.00 — Coconut oil —
- 1517.10.00 — Margarine excluding liquid margarine —
- 1517.90.10 — Imitation lard and lard substitutes (shortening) —
- 1602.50.10 — Canned corned beef of bovine animals —
- 1604.13.10 — Canned sardines —
- 1604.14.10 — Canned tuna
- 1604.15.00 — Canned mackerel
- 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
- 1905.90.10 — Biscuits, unsweetened
- 1905.90.91 — Bread unsweetened (e.g. sandwich loaves, hot dog rolls and hamburger buns)
- 2501.00.10 — Table salt in retail packages of not more than 2.5 kgs
- 2501.00.20 — Other table salt"; and

A supply of pharmaceuticals as prescribed by Regulations.