

**S.I. 21 of 2017****VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of First Schedule)  
Regulations, 2017**

In exercise of the powers conferred by section 52 (1) of the Value Added Tax Act, the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Amendment of First Schedule) Regulations, 2017. Citation

2. The First Schedule to the Value Added Tax Act is hereby amended in Part I, by inserting the following HS Codes and entries relating thereto as follows — Amendment of  
Cap 244 as  
last amended by  
S.I. 70 of 2016

| HS CODE   | DESCRIPTION OF GOODS   |
|-----------|--|
| 0401.1011 | Milk/Cream not concentrated or containing added sugar or sweetening of fat <1%, in immediate bottles PET/Plastic |
| 0401.1019 | Milk/Cream not concentrated or containing added sugar or sweetening of fat <1%, in containers of other materials |
| 0401.1091 | Other Milk/Cream not concentrated of fat <1% not re- constituted in in bottles PET/Plastics                      |
| 0401.1099 | Other Milk/Cream not concentrated, of fat <1% not re- constituted in containers of other material                |
| 0401.2011 | Milk/Cream not concentrated fat >1%<6% re- constituted in bottles made of PET/Plastic                            |
| 0401.2012 | Milk/Cream not concentrated, fat>1%<6% re- constituted, containers of other material                             |
| 0401.2091 | Milk/Cream not concentrated, fat >1%<6% not reconstituted in bottles PET/Plastics                                |
| 0401.2099 | Milk/Cream not concentrated, fat >1%<6% not reconstituted, containers of other material                          |
| 0401.3010 | Milk & cream not concentrated reconstituted (e.g.UHT) of a fat content by weight > 6%                            |
| 0401.3020 | Fresh milk and cream of a fat content > 6 % by weight (whipping cream)   |
| 0401.3090 | Other milk and cream of a fat content > 6% by weight   |

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| 0406.1000 | Fresh ( unripened or uncurd ) cheese, including whey cheese, and curd                |
| 0406.2000 | Grated or powdered cheese, of all kinds  |
| 0406.3000 | Processed cheese not grated or powdered  |
| 0406.4000 | Blue veined cheese   |
| 0406.9010 | Edam, Gouda or Cheddar   |
| 0406.9090 | Other cheese and curd n.e.s  |
| 0901.1100 | Coffee not roasted or decaffeinated  |
| 0901.1200 | Unroasted decaffeinated coffee   |
| 0901.2100 | Roasted coffee not decaffeinated   |
| 0901.2200 | Roasted decaffeinated coffee   |
| 0901.9010 | Coffee husks and skins   |
| 0901.9090 | Other coffee and coffee substitutes  |
| 0902.1000 | Green tea flavoured or not, in immediate packings or not of a content up to 3 kg     |
| 0902.2000 | Other green tea (not fermented)whether or not flavoured                              |
| 0902.3000 | Black tea partly or fully fermented, flavoured or not in pkgs of a content up to 3Kg |
| 0902.4000 | Other black tea fermented or partly fermented tea whether or not flavoured           |
| 0903.0000 | Mate.  |
| 1103.1100 | Groats and meal of wheat   |
| 1103.1300 | Groats and meal of maize (corn)  |
| 1103.1910 | Groats and meal of rice  |
| 1103.1920 | Groats and meal of oats  |
| 1103.1990 | Groats and meal of other cereals   |



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|-----------|--|
| 1103.2000 | Cereal pellets   |
| 1104.1200 | Rolled or flaked grains of oats  |
| 1104.1900 | Rolled or flaked grains of other cereals   |
| 1104.2200 | Other worked grains of oats eg. hulled, pearled, sliced or   |
| 1104.2300 | Other worked grains of maize (corn) eg. hulled, pearled, sliced  |
| 1104.2900 | Other worked grains of other cereals (eg hulled, pearled, sliced   |
| 1104.3000 | Germ of cereals, whole, rolled, flaked or ground   |
| 1509.1000 | Virgin olive oil refined or not but not chemically modified  |
| 1509.9000 | Other olive oil and its fractions refined or not but not chemically modified   |
| 1512.1100 | Crude oil from sunflower-seed or safflower oil & their fractions thereof   |
| 1512.1900 | Other sunflower-seed or safflower oil and their fractions thereof.   |
| 21031000  | Soya sauce   |
| 21032000  | Tomato ketchup and other tomato sauces   |
| 21033000  | Mustard flour and meal and prepared mustard  |
| 21039010  | Chilli sauce   |
| 21039090  | Other sauces, mixed condiments and mixed seasoning   |
| 2104.2000 | Homogenised composite food preparations  |
| 3401.1100 | Soap and organic surface-active products for toilet use (incl. medicated products)   |
| 3401.1900 | Other soap or organic surface-active product or preparation for washing in the form of bars, cakes, moulded pieces or shapes |
| 3401.2000 | Soap in other forms  |
| 3402.1100 | Anionic surface-active agents, whether or not put up for retail sale   |
| 3402.1200 | Cationic surface-active agents, whether or not put up for retail sale  |
| 3402.1300 | Non-ionic surface-active agents, whether or not put up for retail sale   |
| 3402.1900 | Other organic surface-active agents whether or not put up for retail sale  |
| 3402.2000 | Washing preparations put up for retail sale  |
| 3402.9000 | Other surface-active preparations, washing preparations & cleaning preparations  |

**MADE this 13th day of April 2017.**

**PETER LAROSE**  
**MINISTER OF FINANCE, TRADE**  
**AND ECONOMIC PLANNING**

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