

Value Added Tax (General) (Amendment) Regulations, 2017
(No. 42)

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 regulations: —

1. (1) These regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2017 (No. 42).

(2) These regulations shall come into effect on 1st February, 2017.

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

“Heading No.	Commodity Code	Description of Goods
07.01		Potatoes, fresh or chilled
10.06		Rice
		Rice in husk (paddy or rough)
	1006.1010	In bulk, in immediate packings of less than 25kg or more
	1006.1090	Pre-packed in immediate packings of less than 25kg for retail sale
		Husked (Brown rice)
	1006.2010	In bulk, in immediate packings of less than 25kg or more
	1006.2090	Pre-packed in immediate packings of less than 25kg for retail sale
	1006.3090	Semi-milled or wholly milled rice, whether polished or glazed Pre-packed in immediate packing of less than 25kg for retail sale
1517	1517.1000	Margarine (only)
22.02	2202.9000	Mahewu (only)”.

Value Added Tax (General)(Amendment) Regulations, 2017
(No. 42)

3. The Second Schedule of 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	Carcasses and half carcasses (only of cattle)
	0201.2000	Other cuts with bone in (only of cattle)
	0201.3000	Boneless (only of cattle)
02.02		Meat of bovine animals, frozen
	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
	0203.2100	Carcasses and half carcasses
	0203.2200	Hams, shoulders and cuts thereof, with bone in
	0203.2900	Other
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)
	0206.2200	-- Tongues (only of cattle)
	0206.2900	-- Livers (only of cattle)
02.07		Meat and edible offal of the 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

S.I. 20 of 2017

Heading No.	Commodity Code	Description of Goods
	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
	0302.1490	Fresh water fish
	0302.1990	Fresh water fish
	0302.2690	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, smoked fish, whether or not cooked before or during the smoked process; flours, meals and pellets, fit for human consumption
11.03	1103.1300	Cereal and pellets of maize (corn) groats, meal".

Value Added Tax (General) Amendment Regulations, 2017
21.20 of 2017

Heading No.	Commodity Code	Description of Goods or Services
03.01	0301.0000	Fresh water fish
03.02	0302.0000	Fresh water fish
03.03	0303.0000	Fresh water fish
03.04	0304.0000	Fresh water fish
03.05	0305.0000	Fresh water fish
03.06	0306.0000	Fresh water fish
03.07	0307.0000	Fresh water fish
03.08	0308.0000	Fresh water fish
03.09	0309.0000	Fresh water fish
03.10	0310.0000	Fresh water fish
03.11	0311.0000	Fresh water fish
03.12	0312.0000	Fresh water fish
03.13	0313.0000	Fresh water fish
03.14	0314.0000	Fresh water fish
03.15	0315.0000	Fresh water fish
03.16	0316.0000	Fresh water fish
03.17	0317.0000	Fresh water fish
03.18	0318.0000	Fresh water fish
03.19	0319.0000	Fresh water fish
03.20	0320.0000	Fresh water fish
03.21	0321.0000	Fresh water fish
03.22	0322.0000	Fresh water fish
03.23	0323.0000	Fresh water fish
03.24	0324.0000	Fresh water fish
03.25	0325.0000	Fresh water fish
03.26	0326.0000	Fresh water fish
03.27	0327.0000	Fresh water fish
03.28	0328.0000	Fresh water fish
03.29	0329.0000	Fresh water fish
03.30	0330.0000	Fresh water fish
03.31	0331.0000	Fresh water fish
03.32	0332.0000	Fresh water fish
03.33	0333.0000	Fresh water fish
03.34	0334.0000	Fresh water fish
03.35	0335.0000	Fresh water fish
03.36	0336.0000	Fresh water fish
03.37	0337.0000	Fresh water fish
03.38	0338.0000	Fresh water fish
03.39	0339.0000	Fresh water fish
03.40	0340.0000	Fresh water fish
03.41	0341.0000	Fresh water fish
03.42	0342.0000	Fresh water fish
03.43	0343.0000	Fresh water fish
03.44	0344.0000	Fresh water fish
03.45	0345.0000	Fresh water fish
03.46	0346.0000	Fresh water fish
03.47	0347.0000	Fresh water fish
03.48	0348.0000	Fresh water fish
03.49	0349.0000	Fresh water fish
03.50	0350.0000	Fresh water fish
03.51	0351.0000	Fresh water fish
03.52	0352.0000	Fresh water fish
03.53	0353.0000	Fresh water fish
03.54	0354.0000	Fresh water fish
03.55	0355.0000	Fresh water fish
03.56	0356.0000	Fresh water fish
03.57	0357.0000	Fresh water fish
03.58	0358.0000	Fresh water fish
03.59	0359.0000	Fresh water fish
03.60	0360.0000	Fresh water fish
03.61	0361.0000	Fresh water fish
03.62	0362.0000	Fresh water fish
03.63	0363.0000	Fresh water fish
03.64	0364.0000	Fresh water fish
03.65	0365.0000	Fresh water fish
03.66	0366.0000	Fresh water fish
03.67	0367.0000	Fresh water fish
03.68	0368.0000	Fresh water fish
03.69	0369.0000	Fresh water fish
03.70	0370.0000	Fresh water fish
03.71	0371.0000	Fresh water fish
03.72	0372.0000	Fresh water fish
03.73	0373.0000	Fresh water fish
03.74	0374.0000	Fresh water fish
03.75	0375.0000	Fresh water fish
03.76	0376.0000	Fresh water fish
03.77	0377.0000	Fresh water fish
03.78	0378.0000	Fresh water fish
03.79	0379.0000	Fresh water fish
03.80	0380.0000	Fresh water fish
03.81	0381.0000	Fresh water fish
03.82	0382.0000	Fresh water fish
03.83	0383.0000	Fresh water fish
03.84	0384.0000	Fresh water fish
03.85	0385.0000	Fresh water fish
03.86	0386.0000	Fresh water fish
03.87	0387.0000	Fresh water fish
03.88	0388.0000	Fresh water fish
03.89	0389.0000	Fresh water fish
03.90	0390.0000	Fresh water fish
03.91	0391.0000	Fresh water fish
03.92	0392.0000	Fresh water fish
03.93	0393.0000	Fresh water fish
03.94	0394.0000	Fresh water fish
03.95	0395.0000	Fresh water fish
03.96	0396.0000	Fresh water fish
03.97	0397.0000	Fresh water fish
03.98	0398.0000	Fresh water fish
03.99	0399.0000	Fresh water fish
04.00	0400.0000	Fresh water fish

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