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TUESDAY 25TH AUGUST, 2015
ORDER

Made Under

THE VALUE-ADDED TAX ACT

(Cap. 81:01)

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98 OF THE VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER:-

1. This order may be cited as the Value-Added Tax (Amendment of Schedule 1) Order 2015.

2. Paragraph 2(jj)(iii) of Schedule I to the Principal Act is amended by the substitution for the words “(excluding multi-function printers)” of the words “(including multi-function printers not for commercial use)”.

3. Paragraph 2(rr) of Schedule I to the Principal Act is amended by the substitution therefor of the following paragraph as paragraph 2(rr)

“(rr) a supply of biscuits;”.

4. Paragraph 2A(s) of Schedule I to the Principal Act is amended as follows –

(a) in sub-paragraph (i) by the deletion of the words “but not including other flour such as” and the insertion of a comma immediately after the words “self rising flour”;

(b) by the substitution for the full stop at the end of paragraph (xiii) of a semi-colon;

(c) by the insertion immediately after paragraph (xiii) of the following sub-paragraphs as sub-paragraphs (xiv) to (xxix) –

“(xiv) a supply of cereals;

(xv) a supply of fresh carrots;

(xvi) a supply of milo and ovaltine;

(xvii) a supply of nestum;
(xviii) a supply of mustard and mayonnaise;
(xix) a supply of uncooked chowmein;
(xx) a supply of vinegar;
(xxi) a supply of uncooked pasta;
(xxii) a supply of ketchup;
(xxiii) a supply of chicken sausages (packet);
(xxiv) a supply of chinese sauce;
(xxv) a supply of baking powder;
(xxvi) a supply of liquid detergent;
(xxvii) a supply of household cleaning agents;
(xxviii) a supply of paper towels (rolls);
(xxix) a supply of yogurt;”.

5. Paragraph 2A(II) of Schedule I to the Principal Act is amended by the insertion immediately after the word “industry” of the words “and Toshao’s from approved Amerindian Communities”.

6. Paragraph 2A of Schedule I to the Principal Act is amended by the substitution at the end of sub-paragraph (nn) for the full stop of a semi-colon and by the insertion immediately thereafter of the following sub-paragraph as sub-paragraph (oo) -

“(oo) a supply of items as approved by the Commissioner-General, excluding motor vehicles and All-Terrain Vehicles, imported or acquired for use by charitable organisations or non-governmental organisations or for free distribution to the poor and less fortunate.”.

Made this 25\textsuperscript{th} day of August, 2015.

\[\text{Minister of Finance}\]