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WEDNESDAY 10th FEBRUARY, 2016
ORDER

Made Under

THE VALUE-ADDED TAX ACT 2005
(Cap. 81:05)

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 I) Order 2016.

2. Paragraph 2 (q)(ii) of Schedule I to the Principal Act is amended by the insertion immediately after the words “brown rice” of the words “and parboiled rice”.

3. Paragraph 2 (u) of Schedule I to the Principal Act is amended by the substitution for it of the following paragraph-

“(u) importation of personal effects, including motor vehicles for re-migrants and settlers who qualify for exemptions from Customs duties under section 23 of the Customs Act;”.

4. Paragraph 2 (y) of Schedule I to the Principal Act is amended by the insertion immediately after the words “raw materials” of the words “and packaging materials”.

5. Paragraph 2A of Schedule I to the Principal Act is amended by the insertion immediately after sub-paragraph (oo) of the following sub-paragraph as sub-paragraph (pp)-

“(pp) a supply of goods including motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas.”.

6. Paragraph 2A(s) (xvi) of Schedule I to the Principal Act is amended by the insertion immediately after the word “ovaltine” of the words “and other malt
extracts under 1901.90.90.00”.

7. Paragraph 2(aa) of Schedule I to the Principal Act is revoked.

8. Paragraph 2A(s)(c) of Schedule I to the Principal Act is amended by the insertion immediately after sub-paragraph (xxix) of the following sub-paragraph as sub-paragraph (xxx) -

“(xxx) a supply of all bio-degradable containers used in the packaging of food and beverages.”

Made this 29th day of January, 2016.

[Signature]
Hon. Winston Jordan, M.P.
Minister of Finance.