

Statutory Instrument 92 of 2023.

[CAP. 23:12

Value Added Tax (General) (Amendment) Regulations,
2023 (No. 61)

THE Minister of Finance and Economic Development, in terms of section 78 of the Value Added Tax Act [*Chapter 23:12*], hereby makes the following notice:—

1. (1) This notice may be cited as the Value Added Tax (General) (Amendment) Regulations, 2023 (No. 61).

(2) This notice shall come into effect on 12th May, 2023.

2. 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 insertion of the following items—

“SECTION A. ZERO RATED: FOODSTUFF

Heading No.	Commodity code	Description
11.02	1102.20.21	Maize (corn) flour, in immediate packing of a content less than 5 kg
	1102.20.29	Other Maize (corn) flour
	1102.90.10	Other cereal flour in bulk, in packings of 50 kg or more
11.03	1103.13.10	Groats
11.03	1103.13.20	Maize meal
11.05	1105.10.00	Potato flour
11.06	1106.10.00	Flour of the dried leguminous vegetables of heading. 07.13
	1106.20.00	Flour of sago or of roots or tubers of heading 07.14
	1106.30.00	Flour of the products of Chapter 8
15.09	1509.90.10	Olive cooking oil
15.10	1510.90.10	Other cooking oil from olives
15.11	1511.90.10	Palm cooking oil
15.13	1513.19.10	Coconut cooking oil
	1513.29.10	Palm kernel or babassu cooking oil
15.15	1515.50.10	Sesame cooking oil

Value Added Tax (General) (Amendment) Regulations,
2023 (No. 61)

Heading No.	Commodity code	Description
	1515.90.20	Vegetable cooking oil
33.04	3304.99.20	Petroleum jelly
33.06	3306.10.00	Toothpaste
34.01	3401.11.00	Bath soap
	3401.19.00	Laundry bar
3402	3402.50.00	Washing powder”.