L.N. 180 of 2002

VALUE ADDED TAX ACT
(CAP. 406)

Value Added Tax (Amendment of Fourth Schedule) Regulations, 2002

IN exercise of the powers conferred by article 75 of the Value Added Tax Act, 1998, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) The title of these regulations is the Value Added Tax (Amendment of Fourth Schedule) Regulations, 2002, and shall be read and construed as one with the Fourth Schedule to the Value Added Tax Act, 1998, which Fourth Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall be deemed to have come into force on 1st April, 2002.

Substitutes item 1 of Part Three of the Schedule.

2. For item 1 of Part Three of the Schedule there shall be substituted the following new item:

"1. Food

"Food" means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

(i) Chapter 1 but excluding items falling under subheadings

0101.10.10.00;	0101.90.19.10;	0105.11.11.10;
0105.11.19.10;	0105.11.91.10;	0105.11.99.10;
0105.12.00.10;	0105.19.20.10;	0105.19.90.10;
0105.92.00.10;	0105.93.00.10;	0105.99.10.10;
0105.99.20.10;	0105.99.30.10;	0105.99.50.10;
0106.11.00.00;	0106.12.00.00;	0106.19.90.00;
0106.20.00.00;	0106.31.00.00;	0106.32.00.00;
0106.39.10.90;	0106.39.90.00;	0106.90.00.00.

(ii) Chapters 2 to 4 inclusive, but excluding items falling under subheadings 0301.10.10.00 and 0301.10.90.00 in Chapter 3.

(iii) Items falling under subheadings
0504.00.00.00; 0505.90.00.10; 0506.90.00.10;
0508.00.00.10; 0510.00.00.10; 0511.10.00.00;
0511.91.10.00; 0511.91.90.10; 0511.99.90.00
in Chapter 5.

(iv) Items falling under subheadings
0601.20.10.00; 0602.10.10.00; 0602.20.10.00;
0602.20.90.00; 0602.90.10.00; 0602.90.20.00;
0602.90.30.00 in Chapter 6.

(v) Chapters 7 to 12 inclusive but excluding items falling under subheadings 1209.30.00.00; 1209.99.91.00; 1209.99.99.00 in Chapter 12.

(vi) Chapter 13 excluding items falling under subheading 1301.10.00.00.

(vii) Chapters 15 to 20 inclusive, but excluding items falling under subheadings
1501.00.11.00; 1502.00.10.00; 1503.00.11.00;
1503.00.30.00; 1505.00.10.00; 1505.00.90.00;
1507.10.10.00; 1507.90.10.00; 1508.10.10.00;
1508.90.10.00; 1511.10.10.00; 1511.90.91.00;
1512.11.10.00; 1512.19.10.00; 1512.21.10.00;
1512.29.10.00; 1513.11.10.00; 1513.19.30.00;
1513.21.11.00; 1513.21.19.00; 1513.29.30.00;
1514.11.10.00; 1514.19.10.00; 1514.91.10.00;
1514.99.10.00; 1515.11.00.00; 1515.19.10.00;
1515.21.10.00; 1515.29.10.00; 1515.30.10.00;
1515.30.90.00; 1515.40.00.00; 1515.50.11.00;
1515.50.91.00; 1515.90.15.00; 1515.90.15.20;
1515.90.15.90; 1515.90.21.00; 1515.90.31.00;
1515.90.40.00; 1515.90.60.00; 1516.20.10.00;
1518.00.10.00; 1518.00.31.00; 1518.00.39.00;
1518.00.91.00; 1518.00.95.00; 1518.00.99.00;
1521.10.00.10; 1521.10.00.90; 1521.90.10.00;
1522.00.31.00; 1522.00.39.00; 1522.00.91.00
in Chapter 15.

(viii) Chapter 21 but excluding items falling under subheadings
2105.00.10.11; 2105.00.10.90; 2105.00.91.11;
2105.00.91.90; 2105.00.99.11; 2105.00.99.90;
2106.90.20.41; 2016.90.20.47; 2106.90.20.49;
2106.90.20.92; 2106.90.20.95; 2106.90.20.98;
2106.90.98.42; 2106.90.98.46; 2106.90.98.49.

(ix) Subheadings
2202.90.10.11; 2202.90.10.31; 2202.90.10.39;
2202.90.91.11; 2202.90.95.11; 2202.90.99.11;
2202.90.99.40; 2209.00.11.00; 2209.00.19.00;
2209.00.91.00; 2209.00.99.00 in Chapter 22.

(x) Chapter 23.

(xi) Subheadings 2501.00.10.00 and 2501.00.91.00 in Chapter 25.

(xii) Subheadings
3301.90.21.00; 3302.10.21.00; 3302.10.29.91;
3302.10.29.93; 3302.10.40.00; 3302.10.90.00
in Chapter 33.

3. For item 3 of Part Three of the Schedule there shall be substituted the following new item: Substitutes item 3 of Part Three of the Schedule.

"3. Pharmaceutical goods

"Pharmaceutical goods" means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

(i) Subheading 2905.45.00.00 in Chapter 29.

(ii) Chapter 30.

(iii) Subheadings
3301.90.30.00; 3306.10.00.00; 3306.20.00.00;
3306.90.00.00; 3307.90.00.10 in Chapter 33.

(iv) Subheading 3407.00.00.10 in Chapter 34.

(v) Subheading 3507.10.00.00 in Chapter 35.

(vi) Subheadings
3822.00.00.10; 3824.91.61.00; 3824.90.61.00;
3820.90.64.00 in Chapter 38.

(vii) Subheadings 4818.40.91.00 and 4818.40.99.00 in Chapter 48.

(viii) Subheadings 5601.10.10.90 and 5601.10.90.90 in Chapter 56.

(ix) Subheading 7015.10.00.00 in Chapter 70.

(x) Subheadings
9001.30.00.00; 9001.40.41.00; 9001.40.49.00;
9001.40.80.00; 9001.50.41.00; 9001.50.49.00;
9001.50.80.00; 9004.90.10.10; and 9004.90.90.10;
Headings 9018, 9019, 9020, 9021, 9022, and 9023;
and subheading 9025.11.911.00 in Chapter 90.

(xi) Subheading 9402.10.00.10 in Chapter 94."

Substitutes item 4 of Part Three of the Schedule.

4. For item 4 of Part Three of the Schedule there shall be substituted the following new item:

"4. Printed matter and other articles

"Printed matter and other articles" means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under:

(i) Subheading 4820.20.00.00 in Chapter 48.

(ii) Chapter 49 but excluding items falling under subheadings
4906.00.00.00; 4907.00.90.00; 4908.10.00.00;
4908.90.00.00; 4909.00.10.00; 4909.00.90.00;
4910.00.00.90; 4911.99.00.10 in Chapter 49.

(iii) Subheading 7118.90.00.00 in Chapter 71.

(iv) Chapter 98 but excluding items falling under subheading 9803.00.00.00.".

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