L.N. 177 of 1994

VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)

Value Added Tax Act (Amendment of Second Schedule) (No. 3) Regulations, 1994

IN exercise of the powers conferred by section 61 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Value Added Tax Act (Amendment of Second Schedule) (No. 3) Regulations, 1994, which Second Schedule is hereinafter being referred to in these regulations as "the Schedule".

(2) These regulations shall be deemed to have come into force on the 1st September, 1994.

Substitutes Part Three of the Schedule.

2. For Part Three of the Schedule there shall be substituted the following:—

"PART THREE
Definitions

For the purposes of this Schedule, the terms described in this Part of the Schedule shall have the meaning assigned to them in this Part.

(a) "Food" means the goods specified in the Customs Tariff contained in the First Schedule to the Import Duties Act under —

(i) Chapter 1 excluding items falling under subheadings 0101.11.00.00; 0101.19.90.10; 0105.11.11.10; 0105.11.19.10; 0105.11.99.10; 0105.19.10.10; 0105.19.90.10; 0105.91.00.10; 0105.99.10.10; 0105.99.20.10; 0105.99.30.10; 0105.99.50.10; 0106.00.20.90; 0106.00.90.00.

(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; 0510.00.10.00; 0511.10.00.00; 0511.91.10.00 in Chapter 5.

(iv) Items falling under subheadings 0601.20.10.00; 0602.10.10.00; 0602.20.10.00; 0602.20.90.00; 0602.91.00.00; 0602.99.10.00; 0602.99.30.00 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; 1505.10.00.00; 1505.90.00.00; 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; 1514.10.10.00; 1514.90.10.00; 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; 1515.60.10.00; 1515.60.90.00; 1515.90.10.00; 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; 1519.11.00.00; 1519.12.00.00; 1519.13.00.00; 1519.19.10.00; 1519.19.30.00; 1519.19.90.00; 1519.20.00.00; 1521.10.10.00; 1521.10.90.00; 1521.90.10.00; 1522.00.31.00; 1522.00.39.00; 1522.00.91.00; 1522.00.99.00 in Chapter 15.

(viii) Chapter 21 but excluding items falling under subheadings 2106.90.99.42 and 2106.90.99.49.

(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; and 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) Subheading 3302.10.00.00 in Chapter 33.

(b) "Pharmaceutical goods" means the goods specified in the Tariff referred to in paragraph (1) of this Schedule under —

(i) Chapter 30.

(ii) Subheadings 3306.10.00.00; 3306.90.00.00 and 3307.90.00.10 in Chapter 33.

(iii) Subheading 3407.00.00.10 in Chapter 34.

(iv) Subheading 3507.10.00.00 in Chapter 35.

(v) Subheading 3823.90.91.00 in Chapter 38.

(vi) Subheading 4818.40.91.00 and 4818.40.99.00 in Chapter 48.

(vii) Subheadings 5601.10.10.90; and 5601.10.90.90. in Chapter 56.

(viii) Subheading 7015.10.00.00 in Chapter 70.

(ix) 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; and 9004.90.00.10; headings 9018; 9019; 9020; 9021; 9022; and 9023; and subheading 9025.11.91.00 in Chapter 90.

(c) Other items specified in the Tariff referred to in paragraph (1) of this Schedule under —

(i) Subheading 4820.20.00.00 in Chapter 48.

(ii) Chapter 49 but excluding items falling under subheadings 4906.00.00.00; 4907.00.91.00; 4907.00.99.00; 4908.10.00.00; 4908.90.00.00; 4909.00.10.00; 4909.00.90.00; 4910.00.00.90; and 4911.99.00.10.

(iii) Subheading 7118.90.00.00 in Chapter 71.

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

(d) A non-profit making institution or non-profit making organization means an institution or organization:

(i) whose objects are clearly defined in its statute;

(ii) whose objects expressly exclude profit making;

(iii) whose statute provides that no part of its income or property is available directly or indirectly to any member, proprietor or shareholder;

(iv) which, in the opinion of the Commissioner, is managed and administered in accordance with the provisions of its statute and for the purpose of its stated objects;

(v) which does not systematically aim to make a profit.".

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