

**MINISTRY OF FINANCE & THE ECONOMY
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS AND EXPORTERS

NO. 1 OF 2014

**THE VALUE ADDED TAX ACT (AMENDMENT TO SCHEDULE 2)
(NO.4) ORDER, (2013)**

The attention of all importers and exporters is drawn to the following amendment to Schedule 2 of the Value Added Tax Act, Chap 75:06

This amendment has been published as the Value Added Tax (Amendment to Schedule 2) (No. 4) Order, 2013. Legal Notice No.256 of 2013 refers.

Schedule 2 of the Value Added Tax Act is amended by inserting after item 1(1) (dh), the following items:

- “(di) Corned Mutton
- (dj) Other food preparations not elsewhere specified or included, put up in packagings with indications that they maintain general health or well- being: Protein, vitamin and calcium based meal/food supplements having tariff heading 2106.90.90”

The effect of this measure is that Value Added Tax (VAT) will not be payable on the items described in the aforementioned Legal Notice No.256 of 2013.

Importers and Exporters are to be guided accordingly.

Ag. Comptroller of Customs & Excise
19.02.14