

SALES TAX ACT
(Act No. 1 of 1993)

SALES TAX (AMENDMENT) (NO. 2) REGULATIONS, 1997
(Published on 2nd May, 1997)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of First Schedule to S.I. 40 of 1995

SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 9(1) of the Sales Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Sales Tax (Amendment) (No. 2) Regulations, 1997 and shall be deemed to have come into force on the 1st March, 1997. Citation and commencement

2. The Sales Tax Regulations, 1995, are hereby amended by substituting for the First Schedule thereto, the following new Schedule — Amendment of First Schedule to S.I. 40 of 1995

FIRST SCHEDULE

PART 1

04.05

0405.00 BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; AND DAIRY SPREADS 10%

04.06

CHEESE AND CURD.

0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	10%
0406.20	Grated or powdered cheese, of all kinds	10%
0406.30	Processed cheese, not grated or powdered	10%
0406.40	Blue-veined cheese	10%
0406.90	Other cheese	10%

11.07

MALT, WHETHER OR NOT ROASTED.

1107.10	Not roasted	10%
1107.20	Roasted	10%

15.17

MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING NO. 15.16).

1517.

CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.

	1905.10	Crispbread	10%
	1905.20	Ginger bread and the like	10%
	1905.30	Sweet biscuits; waffles and wafers	10%
	1905.40	Rusks, toasted bread and similar toasted products	10%
	1905.90	Other (Excluding bread loaves)	10%
20.01	VEGETABLES, FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
	2001.10	Cucumbers and gherkins	10%
	2001.20	Onions	10%
	2001.90	Other	10%
20.02	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
	2002.10	Tomatoes, whole or in pieces	10%
	2002.90	Other	10%
20.03	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.		
	2003.10	Mushrooms	10%
	2003.20	Truffles	10%
20.04	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO.20.06		
	2004.10	Potatoes	10%
	2004.90	Other vegetables and mixture of vegetables	10%
20.05	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO.20.06		
	2005.10	Homogenised vegetables	10%
	2005.20	Potatoes	10%
	2005.40	Peas (<u>Pisum sativum</u>)	<u>10%</u>

	Beans (<u>Vienas 1212.. Phaseol</u>	<u>10%</u>
2005.51	Beans, shelled	10%
2005.59	Other	10%
2005.60	Asparagus	10%
2005.70	Olives	10%
2005.80	Sweet corn (<u>Zea mays var,</u> <u>saccharata</u>)	10%
2005.90	Other vegetables and mixtures of vegetables	10%
20.06		
2006.00	VEGETABLES, FRUIT, NUTS FRUIT-PEEL AND OTHERPARTSOFLANTS,PRESERVEDBYSUGAR (DRAINED, GLACE OR CRYSTALLISED).	10%
20.07		
	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
2007.10	Homogenised preparations	10%
	Other:	
2007.91	Citrus fruit	10%
2007.99	Other	10%
20.08		
	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	Ground-nuts	10%
2008.19	Other including mixtures	10%
2008.20	Pineapples	10%
2008.30	Citrus fruit	10%
2008.40	Pears	10%
2008.50	Apricots	10%
2008.60	Cherries	10%
2008.70	Peaches	10%
2008.80	Strawberries	10%
	Other, including mixtures other than those of subheading 2008.19:	
2008.91	Palm hearts	10%
2008.92	Mixtures	10%
2008.99	Other	10%

<

||
||
||

	2402.10	Cigars, cheroots and cigarillos, containing Tobacco	15%
	2402.20	Cigarettes containing tobacco	15%
	2402.90	Other	15%
24.03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.	
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	15%
		Other	
	2403.91	"Homogenised" or "reconstituted" tobacco	15%
	2403.99	Other	15%
27.10	2710.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS.	
	2710.01	Mixed alyenes	11,0t/l
	2710.02	Petrol	11,0t/l
	2710.03	Aviation spirit	NIL
	2710.04	Aviation kerosene; power kerosene; illuminating or heating kerosene	NIL
	2710.06	Distillate fuels (for example, gas Oil and diesel oil)	6,0t/l
	2710.07	Residual fuel oils	10%
	2710.08	Lubricating grease	10%
	2710.09	Prepared lubricating oils	10%
	2710.1	Other	10%
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.	
		Liquefied:	
	2711.11	Natural gas	10%
	2711.12	Propane	10%
	2711.13	Butanes	10%
	2711.14	Ethylene, propylene, butylene and butadiene	10%
	2711.19	Other	10%
		In gaseous state:	
	2711.21	Natural gas	10%
	2711.29	Other	10%

--

6102

--

