

# TAX ALERT

## PRODUCTS ADDED TO THE LIST OF ZERO-RATED ITEMS



With effect from 12 May 2023, Section A of Part II of the Second Schedule of the VAT General Regulations 2003(SI 273/2003) which lists zero-rated products for VAT purposes was amended by SI 93 of 2023 by addition of the products listed below. These added products were previously standard rated with VAT being charged at 15 %.

The amendment has the effect of charging VAT on the added products at zero %. This means that no output tax will be accounted for on the supply of the products. However, input tax incurred in making the now zero-rated products is claimable for VAT purposes. The zero-rated income should be declared on the VAT return.



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
15.09	1510.90.10	Other cooking oil from olives
15.09	1511.90.10	Palm cooking oil
15.10	1513.19.10	Coconut cooking oil
	1513.29.10	Palm kernel or babassu cooking oil
15.11	1515.50.10	Sesame cooking oil
	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 Powder
3402	3402.50.00	Washing powder



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