



Department of Inland Revenue

Amendments to the Value Added Tax (VAT) Act No. 14 of 2002

Notice to the Public

The Cabinet of Ministers has approved the exemption of value Added Tax on:

- the import of; or
- the supply of imported

light weight electrical and electronic items specified under the following HS Code Nos. with effect from 01st June 2010, subject to the formal amendment being made to the Value Added Tax Act No. 14 of 2002.

H S Heading	H S Code	Description
84.70	8470.10	Electronic calculators capable of operation without an 15% external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions
84.79		machines and mechanical appliances having individual function not specified or included elsewhere in this chapter
		other machines and mechanical appliances
	8479.89.20	liquid petroleum (LP) gas conversion kit for Auto-trishaws
85.04	8504.40	static converters
	8504.40.30	Other - Contaminated with or containing Polychlorinated biphenyls (PCB)
	8504.40.90	Other
85.07	8507.30	Nickel-cadmium accumulators
	8507.40	Nickel-iron
	8507.80	other accumulators
85.09	8509.40	food grinders and mixers, fruit or vegetable juice extractors
85.10	8510.10	Shavers
	8510.20	Hair clippers
	8510.30	Hair-removing appliances
85.13	8513.10.10	12v.DC portable solar lanterns
	8513.10.90	other
85.16	8516.31	hair dryers
	8516.40.10	Steam irons
	8516.40.20	Dry Spray irons
	8516.40.30	Dry irons
	8516.40.90	Other
85.17	8517.12.10	Used/ Reconditioned - Cellular mobile telephones
	8517.12.20	Other - Cellular mobile telephones
85.18	8518.30	Headphones, and earphones , whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers
85.19	8519.81.20	sound reproducing apparatus
	8519.81.90	other
85.25	8525.80.90	Digital cameras and video camera recorders
85.27	8527.12	pocket size radio cassette players
	85.27.12.10	Completely knocked-down
	8527.12.90	Other
	8527.13	other apparatus combine with sound recording or reproducing apparatus
	8527.13.10	Completely knocked-down
	8527.13.90	Other

		radio broadcast receivers not capable of operating without and external source of power, of a kind used in motor vehicle
	8527.21	Radio receivers for motor vehicles, with sound reproducing apparatus
	8527.29	other
85.31	8531.80.10	Electric call bells
85.43		Electrical machines and apparatus, having individual function, not specified or included elsewhere in this chapter
	8543.70.90	other
90.06	9006.10	Cameras of a kind used for preparing printing plates or cylinders
	9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes
	9006.40	Instant print cameras
		other cameras
	9006.51	With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm
	9006.52	Other, for roll film of a width less than 35 mm
	9006.52.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms
	9006.52.90	other
	9006.53	other, for roll film of a width of 35 mm
	9006.53.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms
	9006.53.20	other used single/used cameras
	9006.53.90	other
	9006.59	other
	9006.59.10	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms
	9006.59.90	other
		wrist-watches, electrically operated whether or not incorporating a stopped watch facility
91.01	9101.11	with mechanical display only
	9101.19.10	With opto-electronic display only
	9101.19.90	other
		other wrist-watches, whether or not incorporating a stopped watch facility
	9101.21	With automatic winding
	9101.29	other
		wrist-watches, electrically operated whether or not incorporating a stopped watch facility (other than those of heading 91.01)
91.02	9102.11	with mechanical display only
	9102.12	with opto- electronic display only
	9102.19	other
	9102.21	With automatic winding
	9102.29	other
	9504.10	Video games of a kind used with a television receiver
95.04	9504.10.10	used/recondition
	9504.10.90	other

COMMISSIONER GENERAL OF INLAND REVENUE



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