

TECHNICAL

Indirect Taxation

[Goods and Services Tax \(Zero-Rated Supply\) \(Amendment\) Order 2017 \[P.U. \(A\) 159/2017\]](#)

The above Order was gazetted on 31 May 2017 and is deemed to have come into operation on 1 April 2017. It amends the [Goods and Services Tax \(Zero-Rated Supply\) Order 2014 \[P.U. \(A\) 272/2014\]](#) as follows:

1. Paragraph 4 of the P.U. (A) 272/2014

~~Classification of goods in the First Schedule~~

~~4. The classification of goods specified in the First Schedule shall comply with the Rules for the interpretation of the First Schedule to the Customs Duties Order 2012 [P.U. (A) 275/2012]~~

Classification of goods

4. The classification of goods specified in the First Schedule shall comply with the General Rules for the Interpretation of the Harmonized System under the International Convention on the Harmonized Commodity Description and Coding System as specified in paragraph 4 of the Customs Duties Order 2017 [P.U. (A) 5/2017].

2. Appendix to the First Schedule (Supply of Goods determined as Zero-Rated Supply) of the P.U. (A) 272/2014

The amendments to the Appendix include the following:

- Changes to the format of the tariff code e.g. “0102.21 000” has been changed to “0102.21.00 00”.
- Removal of the following tariff code headings:
 - 16.05 – Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
 - 21.06 – Food preparations not elsewhere specified or included
- Amendments under each of the tariff code headings **other than** the following tariff code headings:
 - 01.03 – Live swine
 - 02.01 – Meat of bovine animals, fresh or chilled
 - 02.02 – Meat of bovine animals, frozen
 - 02.03 – Meat of swine, fresh, chilled or frozen
 - 02.04 – Meat of sheep or goats, fresh, chilled or frozen

- 02.06 – Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
- 0702.00.00 00 – Tomatoes, fresh or chilled
- 07.05 – Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled
- 0707.00.00 00 – Cucumbers and gherkins, fresh or chilled
- 07.08 – Leguminous vegetables, shelled or unshelled, fresh or chilled
- 07.10 – Vegetables (uncooked or cooked by steaming or boiling in water), frozen
- 08.01 – Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
- 08.06 – Grapes, fresh or dried
- 08.08 – Apples, pears and quinces, fresh
- 08.09 – Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
- 09.06 – Cinnamon and cinnamon-tree flowers
- 09.07 – Cloves (whole fruit, cloves and stems)
- 09.08 – Nutmeg, mace and cardamoms
- 11.01 – Wheat or meslin flour
- 11.02 – Cereal flours other than of wheat or meslin
- 11.08 – Starches; inulin
- 12:07 – Other oil seeds and oleaginous fruits, whether or not broken
- 49.01 – Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets
- 4903.00.00 00 – Children's picture, drawing or colouring books
- 4904.00.00 00 – Music, printed or in manuscript, whether or not bound or illustrated
- 49.05 – Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed

Previous Amendment Orders to the [Goods and Services Tax \(Zero-Rated Supply\) Order 2014 \[P.U. \(A\) 272/2014\]](#) are listed in the table below:

Amendment Order	Gazetted on:	Comes into operation on:
P.U. (A) 58/2015	27 March 2015	30 March 2015
P.U. (A) 290/2015	14 December 2015	1 January 2016
P.U. (A) 56/2016	9 March 2016	14 March 2016
P.U. (A) 279/2016	31 October 2016	1 November 2016
P.U. (A) 376/2016	29 December 2016	1 January 2017

The subsequent Amendment Order [\[P.U. \(A\) 162/2017\]](#) which was gazetted on 6 June 2017 was revoked by the Revocation Order [\[P.U. \(A\) 184/2017\]](#) which was gazetted on 21 June 2017.

Members may view the above gazette order [P.U. (A) 159/2017] at the official website of the [Attorney-General's Chambers](#).

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