

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

NOTICE TO IMPORTERS

NO. 1 of 2013

**THE VALUE ADDED TAX ACT (AMENDMENT TO
SCHEDULE 2) (NO. 2) ORDER, 2012**

All Importers are informed of the following amendment to Schedule 2 of the Value Added Tax Act, No. 37 of 1989.

This amendment has been published as The Value Added Tax (Amendment to Schedule 2) (No. 2) Order, 2012, vide **Legal Notice No. 365 of 2012**.

Pursuant to this amendment, **a number of items of various tariff headings**, have been added to Schedule 2; and in accordance with Section 8 of the aforesaid Value Added Tax Act, are now zero-rated.

The effect of this measure is that **Value Added Tax (VAT) shall not be payable** on the **items detailed at paragraph 2** of Legal Notice No. 365 of 2012 with effect from **15th November, 2012**.

Importers are to be guided accordingly.

**Comptroller of Customs & Excise
09.01.2013**