

- (b) any condimental food, hay and lucern, vitamin or mineral substance which possesses or is alleged to possess nutritive properties;
- (c) any bone product; or
- (d) any maize product but excluding pet animal feeds.

For a detailed list of animal feeds refer to Tariff Heading 12.14.00 of the Harmonised Customs Tariff.

Lentils

Provided that they are dried, shelled or not skinned or split. (Tariff Heading 07.13.40)

Sorghum Meal

Sorghum meal. (Tariff Heading 1102.90.30)

Exclusions here include pre-prepared/instant sorghum enhanced mealies like lepopopoo

Eggs

Eggs.

Unmalted Sorghum

Provided it is of those varieties of sorghum which are known as grain and whose grain may be used as cereals for human consumption and includes sorghums such as caffrorum (Kafir), cernuum (white durra), durra (Brown durra) and nervosum (Kaoliang). (Tariff Heading 1007.00)

Wheat Grain

Wheat grain. (Tariff Heading 10.01)

Bread Flour

It is white and brown flour or mixture thereof including Eazy-Bake but excluding Self-Raising, Cake flour and Biscuit Flour

Also excluded are other pre prepared muffins/buns/scones/cake mixtures.



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DISCLAIMER

This Guide provides the general guideline of the law and considers broad principles in guiding the administration of Zero Rated supplies under the Value Added Tax Act 2001 as amended. The Tax Guide has no binding legal force and does not affect a Taxpayer's right of objection and appeal to the Commissioner General, the Revenue Tribunal or the Courts of Law. This Guide shall not affect the Taxpayer's right to argue for a different interpretation, where necessary, in any appeal process, as stipulated in the revenue laws. Neither is this Guide binding on the Commissioner General, should circumstances arise for deviation as necessary or as the Commissioner General may deem otherwise in his discretion.



Information Guide on Zero Rated Supplies of Goods

Zero rated goods as specified in the Fourth Schedule of the Value Added Tax Act 2001 (as amended) and the Customs and Excise Tariff.

The list of zero-rated goods is composed of basic commodities as follows;

COMMODITY	DESCRIPTION
Maize Meal	Where it is graded as super maize meal, special maize meal, sifted maize meal or unsifted maize meal. (Tariff Heading 1102.20)
Maize	Where it is dried unprocessed maize, or dried seed of the plants zea mays indurata and zea mays inderata or any one or such plants, but excluding popcorn or green mealies for human consumption. (Tariff heading 1005.00)
Samp	Samp excluding samp that is further prepared or processed.
Beans	Provided they are dried beans, whole split, or crushed or in powder form but not further prepared or processed, canned or frozen. For instance tinned or frozen beans are not zero rated. (Tariff Heading 0713.00)
Agricultural Inputs, viz. fertilizers, seeds and Pesticides	<p>Seeds: Where Seed are in the form used for cultivation: provided they are seeds of cereals, edible vegetables and certain roots and tubers as stated in chapters 7 & 10 (refers to different types of vegetables seeds) of Harmonized Tariff .</p> <p>Fertilizers: intended for or offered for use in order to improve or maintain the growth of plants or the productivity of the soil. For a full list of zero rated fertilizers refer to chapter 31 of Harmonized Customs Tariff. It is worth noting here that Chapter 31 relates to plants fertilizers and does not cover animal blood of</p>

Paraffin

heading 05:11 i.e. bovine (includes Cattle, sheep and goats) semen.

Pesticides: where pesticides consists of goods consisting of any chemical substance or biological remedy, mixture or combination of any such substance or remedy intended or offered for use

- (a) in the destruction, control, repelling, attraction, disturbance or prevention of any undesired microbe alga, bacterium, nematode, fungus, insect, plant, vertebrate(includes frogs and grasshoppers) and invertebrate(majority of insects).
- (b) as a plant growth regulator, defoliant, desiccant, adjuvant or legume inoculant, and anything else which the Minister of Agriculture has by notice in the Gazette declared to be a pesticide; or
- (c) where seeds (excluding those under 5:11 as indicated above) are in the form used for cultivation.

N.B: For a list of zero rated pesticides refer to Tariff heading 3808.00 of Harmonized Customs Tariff.

Intended for cooking, illuminating and heating. Provided it is not mixed or blended with any substance for any other purpose **other than cooking, illuminating or heating.** (Tariff Heading 2710.00)

Full Cream Milk

Intended for domestic consumption, being the milk of cattle that has not been concentrated, condensed, evaporated, sweetened, flavoured, cultured, or subjected to any other process other than homogenisation, or preservation by pasteurization, ultra high temperature treatment, sterilization, chilling or freezing. (Tariff Heading 041.10)

Exclusions here include soya milk, coffee creamers, infant milk, powdered milk and sour milk (mafi).

Brown and White Bread

Intended for domestic consumption, provided that brown bread is only bread made from brown wheaten meal and water that has been fermented by yeast and which has been baked in the standard form: and, white bread for purposes of interpretation is only white bread made from white flour and water that has been fermented by yeast, enzymes, proteins, and which has been baked in the standard form. (Tariff Heading 1905.90)

This therefore means that garlic loafs, French loafs, rolls, buns and any other confectionary bakery are excluded from the zero rate hence remain taxable at the standard rate currently 14%.

Peas

Provided they are dried peas, whole, split or crushed or in powder form, but not further prepared or processed, canned or frozen. (Tariff Heading 07.13.00). For instance tinned or frozen peas are not zero rated

Animal Feeds

Animal feeds are zero rated provided they are goods which consist of:

- (a) any substance obtained by a process of crushing, gritting or grinding or by addition to any substance or the removal there from any ingredient;