

PUBLIC NOTICE

VAT ZERO RATING OF BIODEGRADABLE PACKAGING FOR FOOD CONTAINERS & HS TARIFF BREAKOUTS TO FACILITATE ITS IMPLEMENTATION AND THE IMPLEMENTATION OF THE EXPANDED POLYSTYRENE (STYROFOAM) BAN REGULATIONS 2017

Please be advised that the Ministry of Finance has also indicated the intention to amend the Third Schedule of the VAT Act, Cap. 445 to remove VAT charged on biodegradable packaging for food and food containers.

Please be advised effective Friday 19th May, 2017, biodegradable containers and biodegradable packaging for food are zero-rated. See below HS Codes breakouts to the Common External Tariff to facilitate the implementation of the above and to identify the products that are zero-rated.

ITEM No.	TARIFF HEADING Nos.	DESCRIPTION	VAT RATE
1	3923.10.10		
	3923.10.10.100	Egg boxes of a biodegradable nature	0
	3923.10.10.200	Other Egg boxes	16
2	3923.10.90		
	3923.10.90.100	Boxes, cases and similar articles of a biodegradable nature for the conveyance or packaging of food.	0
	3923.10.90.900	Other boxes, cases, crates and similar articles	16
3	3923.50.10		
	3923.50.10.100	Lids and caps of a biodegradable nature	0
	3923.50.10.900	Other lids and caps	16
4	3923.50.90		
	3923.50.90.100	Other closures of a biodegradable nature	0
	3923.50.90.900	Other closures	16
5	3923.90.10		
	3923.90.10.100	Cups of a biodegradable nature	0
	3923.90.10.900	Other cups	16
6	3923.90.90		
	3923.90.90.100	Other articles of a biodegradable nature for the conveyance or packaging of food	0
	3923.90.90.900	Other articles for the conveyance or packaging of food	16
7	4819.50.00		
	4819.50.10	Egg boxes and trays of a biodegradable nature	0
	4819.50.90	Other packing containers	16
8	4823.61.00		
	4823.61.00.100	Trays, dishes, plates, cups and the like, of bamboo used as food service products for the conveyance or packaging of food	0
	4823.61.00.200	Trays, dishes, plates, cups and the like, of bamboo not used as food service products for the conveyance or packaging of food	16
9	4823.69.00		
	4823.69.00.100	Other trays, dishes, plates, cups and the like, of paper or paperboard used as food service products for the conveyance or packaging of food	0
	4823.69.00.200	Other trays, dishes, plates, cups and the like, of paper or paperboard not used as food service products for the conveyance or packaging of food	16
10	4823.90.90		
	4823.90.90.100	Other trays, dishes, plates, cups and the like, of cellulose wadding or webs of cellulose fibers , of a biodegradable nature used as packaging or as food containers for the conveyance or packing of food	0
	4823.90.90.200	Other trays, dishes, plates, cups and the like, of cellulose wadding or webs of cellulose fibers, of a biodegradable nature not used as packaging or as food containers for the conveyance or packing of food	16
	4823.90.90.900	Other	16