



VAT

Goods and Services Treatment

1. VAT Zero-Rated Items

The Value Added Tax Act Cap. 15.42 has been amended and for a two-year period commencing from 2nd August, 2023 to 1st August 2025 VAT must be charged at the rate of zero percent (0%) for the following items:

HARDWARE SUPPLIES

HS Codes	ITEM
1. 44.07 to 44.12	Lumber: all articles (inclusive) and their related sub-headings;
2. 25.23	Cement: specified articles and related sub-headings;
3. 72.00 to 72.09, 73.00 to 73.08, 73.12 to 73.18, 76.00 to 76.10, 76.16 and related sub-headings	Galvanize;
4. 73.06 to 73.14, 72.14 and related sub-headings and 72.08 and related sub-headings	Steel: all articles;
5. 44.11 to 44.18 44.20 to 44.21	Plywood: all articles;

PHOTOVOLTAIC SYSTEMS

A supply of components of photovoltaic systems intended solely for harnessing solar power represented by the Customs Tariff below are zero rated.

HS Codes	ITEM
1. 8502.39	Complete system;
2. 8541.40	Solar panels;



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3. 8504.40	Charge controllers and inverters;
4. 8536.70	MC 4 connectors;
5. 7610.9090	Solar panel mounts;
6. 8536.50	Cable isolator switches;
7. 8537.10	Combiner boxes;
8. 8544.6010	Direct current (DC)/ alternative current (AC) cables;
9. 8507.80, 8507.60	Deep cycle batteries;
10. 8536.90	Battery clamps;
11. 9032.8900	Control devices, other DC/AC components;
12. 8537.1000	Combiners;
13. 8536.9000	Junction boxes;
14. 8536.5000	Isolators;
15. 8536.3000	Protective devices, communication devices;
16. 8471.9000	Dataloggers;
17. 9032.8900	Control components;
18. 8517.6900	Communication cabling, ethernet switches;

The supply of the service of installation of the Photovoltaic System is also zero rated (rate of 0 %) for Value Added Tax.

SANITARY ITEMS

Also Exempt from August 2, 2023 for 2 years.

1. 96.19 Sanitary towels (pads) and tampons, napkins and similar articles, of any materials

The supply of items listed above are also exempt from the Health and Citizen Security Levy as a result of them being zero rated for VAT.