

S.I. 2009 No. 136

Value Added Tax Act
Cap. 87

VALUE ADDED TAX (NO. 4) ORDER, 2009

The Minister in exercise of the powers conferred on him by section 12(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (No. 4) Order, 2009*.

2. Paragraph 20 of the First Schedule to the *Value Added Tax Act*, is amended by deleting the heading "02.07 Meat and edible offal of chicken, fresh, chilled or frozen" and the items listed thereunder and substituting the following:

"02.07	Meat and edible offal, of poultry of the heading 01.05, fresh, chilled or frozen
0207.11.00	Chicken, not cut in pieces, fresh or chilled
0207.24.00.10	Turkey, not cut in pieces, fresh or chilled
0207.32.00.10	Ducks, not cut in pieces, fresh or chilled
0207.12.00	Chicken, not cut in pieces, frozen
0207.25.00	Turkey, not cut in pieces, frozen
0207.27.00.10	Turkey wings
0207.33.00.10	Ducks, not cut in pieces, frozen
0207.33.00.90	Other, not in pieces, frozen
0207.39	Chicken cuts and offal (including livers) fresh or chilled

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| 0207.411 | Backs and necks of fowls of the species Gallus Domesticus, frozen |
| 0207.412 | Wings of the fowls of the species Gallus Domesticus, frozen |
| 0207.419 | Other cuts of meat of the species Gallus Domesticus |
| 0207.50 | Chicken livers, frozen". |

Made by the Minister this 3rd day of December, 2009.

DAVID J. H. THOMPSON
Minister responsible for Finance.