

CONSUMPTION TAX GUIDELINES ON ZERO RATED PRODUCTS

Special Notes

A.

- The item referred to as vegetable oil are oils of the heading 1507.
- Sardines as defined under heading 1604.
- Processed Cheese refers to cheese classified under sub-heading 0406.30
- Diapers refer to both children and adult diapers.
- Macaroni, Spaghetti, macaroni and cheese dinner refers to those that are uncooked; hence items such as spaghetti and meatballs are not applicable.

B.

- Chicken parts as per schedule and uncooked pasta products will be passed using CPC **C4211**.

These guidelines were made by the Comptroller of Customs on the 1st May 2008 as it pertains to the zero rated products in the **S.R.O 11 of 2008**.