

**SAINT CHRISTOPHER AND NEVIS**  

---

**STATUTORY RULES AND ORDERS**  

---

**No. 12 of 2015**  

---

**Value Added Tax (Amendment) Regulations, 2015.**

In exercise of the power conferred by section 117 of the Value Added Tax Act, No. 3 of 2010, the Minister makes the following Regulations:

*[Published 7<sup>th</sup> April 2015, Extra-Ordinary Gazette No. 18 of 2015.]*

**1. CITATION.**

These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2015.

**2. INTERPRETATION.**

In these Regulations

“Harmonised System Code” means the Common External Tariff of the Caribbean Common Market based on the Harmonised Commodity Description and Coding System under the Customs Tariff Act, Cap 20.06;

“principal Regulations” means the Value Added Tax Regulations, No. 38 of 2011.

**3. AMENDMENT OF REGULATION 33 AND SCHEDULE 4.**

The principal Regulations are amended by repealing regulation 33 and Schedule 4.

**4. AMENDMENT OF PRINCIPAL REGULATIONS.**

The principal Regulations are amended by adding new regulations 43, 44, 45, Schedule 4 and Schedule 5 as follows

**“43. Exemption of VAT on food**

(1) Subject to subsections (2) and (3), the supply of food shall be exempt from tax.

(2) The foods specified in Schedule 4 are exempt from tax.

(3) For the purposes of this section, “food” does not include

(a) prepared food or meals supplied by a restaurant, cafeteria, snackette, deli or place of public entertainment or other similar establishment;

(b) items set out pursuant to Chapter 1 of the Harmonised System Code under the Customs Tariff Act, Cap 20.06, such as live animals;

- (c) items set out pursuant to Chapter 6 of the Harmonised System Code under the Customs Tariff Act, Cap 20.06, such as live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage;
- (d) items set out pursuant to Chapter 13 of the Harmonised System Code under the Customs Tariff Act, Cap 20.06, such as Lac, gums, resins and other vegetable saps and extracts;
- (e) items set out pursuant to Chapter 14 of the Harmonised System Code under the Customs Tariff Act, Cap 20.06, such as vegetable plaiting materials.

#### 44. **Exemption of VAT on medicines**

(1) Subject to subsection (2), the supply of medicines shall be exempt from tax.

(2) For the purposes of this section, “medicines” includes the medicines set out under Chapter 2106.90.30, 2106.90.90.10, 3002.10.00 to 3002.90.00, 3003.10.10 to 3003.90.90 and 3004.10.10 to 3004.90.90 of the Harmonized System Code under the Customs Tariff Act, Cap 20.06.

#### 45. **Exemption of VAT on funeral expenses**

(1) Subject to subsection (2), funeral expenses shall be exempt from tax.

(2) For the purposes of this section, “funeral expenses” means a supply of goods and services provided exclusively by a licenced funeral home or other entity licenced to provide funeral arrangements as set out in Schedule 5.”.

### **Schedule 4**

(regulation 4)

#### **FOODS EXEMPT FROM TAX**

##### **Chapter 2**

Headings 0201 to 0210

Fresh, chilled, frozen, salted in brine, dried or smoked meat of swine, poultry, bovine sheep and goat etc.

##### **Chapter 3**

Headings 0302 to 0307

Fresh, chilled, frozen, salted in brine, dried or cooked, whether or not shellfish, crustaceans

##### **Chapter 4**

Headings 0401 to 0410

Milk, cream, yogurt, milk products, butter, dairy spread, cheese, curd, bird eggs, natural honey and edible products of animal origin not elsewhere specified or included

##### **Chapter 5**

Heading 0504 only

Gut, bladders and stomachs of animals

**Chapter 7**

Headings 0701 to 0714

Edible vegetables and certain roots and tubers

**Chapter 8**

Headings 0801 to 0814

Edible fruits and nuts, peel of citrus fruits or melons

**Chapter 9**

Headings 0901 to 0910

Coffee, tea, mate and spices

**Chapter 10**

Headings 1001 to 1008

Wheat, meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds and other cereals

**Chapter 11**

Headings 1101 to 1109

Flour, groats, meal, pellets, grains, flakes, inulin, malt, powder, granules, starch, flour of legumes, vegetables, wheat, potatoes, cassava, arrowroot, sago, banana, plantain, corn, peas, beans, Jerusalem artichokes, salep, rice, oats and other tubers and similar roots

**Chapter 12**

Headings 1201 to 1214

Seeds, nuts, fruit, spores, hop cones, plants, parts of plants, seaweed

**Chapter 15**

Headings 1501 to 1518

Poultry, bovine, ovis, fish, other mammals and vegetables fats and oils, soya bean oil, ground oil nuts, olive oil, palm oils, sunflower oil, safflower oil, coconut oil, babassu oil, rape oil, mustard oil, colza oil, jojoba oil, margarine, imitation lard and shortening

**Chapter 16**

Headings 1601 to 1605

Sausages, prepared or preserved meats, extract and juices of meat, fish and crustaceans, prepared or preserved fish, caviar and caviar substitute and mollusks

**Chapter 17**

Headings 1701 to 1704

Sugar, molasses, sugar syrup, sugar, chewing gum, confectionery

**Chapter 18**

Headings 1801 to 1806

Cocoa and cocoa preparations

**Chapter 19**

Headings 1901 to 1905

Malt extract, food preparations, pasta, tapioca, corn flakes, corn curls, cereals, bread, pastry, cakes, biscuits, wafers, communion wafers, rice paper and empty cachets for pharmaceutical

**Chapter 20**

Headings 2001 to 2009

Prepared or preserved vegetables, nuts, fruit and other edible parts of plants, tomatoes, mushrooms, jam, jellies, marmalade, nuts paste, fruit juices

**Chapter 21**

Headings 2102 to 2106

Extracts, yeast, sauces, condiments, seasoning, mayonnaise, tomatoes paste, ketchup, soups, broths, ice cream, popsicles, icicles, pepper sauce and other food preparation not elsewhere specified

**Chapter 22**

Headings 2201, 2202, 2208.90.10, 2208.90.20 and 2209.00

Waters, aerated waters, drinks and non-alcoholic beverages

**Chapter 23**

Heading 2302

Bran

**Chapter 25**

Sub-Headings 2501.00.10, 2501.00.20 and 2501.00.30

Salt

**Chapter 29**

2940.00.00

Artificial sweeteners (For example Equal, Sweet'n'Low)

**Schedule 5**

(regulation 4)

**FUNERAL EXPENSES EXEMPT FROM TAX**

A supply of the following funeral related services by a licenced funeral home or other entity licenced to provide funeral arrangements:

- (1) Embalming
- (2) Dressing of a body
- (3) Coffins or caskets including the cover and fittings thereof
- (4) Morgue and storage
- (5) Hearse rental and Transport of the deceased to a burial ground
- (6) Lowering devices
- (7) Preparation of documents and other professional services by a funeral home
- (8) Funeral arrangements including funeral services
- (9) Arrangement of conference with family of the deceased
- (10) Forwarding and receiving of the remains of deceased persons
- (11) Disposal of the remains of the dead and arrangements thereof
- (12) Services of one undertaker to another in connection with a specific funeral

- (13) Digging, preparation and filling of graves
- (14) Use of a chapel of rest

Made this 7<sup>th</sup> day of April, 2015.

TIMOTHY S. HARRIS  
*Minister responsible for Finance*