

Amendments to Value Added Tax (VAT) Rate

In pursuance of the 2011 budget proposals, the importation of following items has been exempted from payment of Value Added Tax, **with effect from 01st January 2011.**

	Description	Applicable HS Heading, HS Code or NSD			
01	Machinery and equipments for leather or footwear industry	8453.10	8453.20	8453.80	
02	High-tech medical, laboratory and educational equipments	8479.89.10	90.01 to 90.33		
03	Taxi meters	9029.10.10			
04	Agricultural machinery and parts	7309.00.10	8479.89.30	7308.90.10	8479.89.40
		8433.11	8433.19	8433.90.	
05	Electrical equipments	8414.51	8516.32	8516.33	8516.50
		8516.60.10	8516.90.10	8516.71	8516.72
		8516.79.20	8517.11	8521.10	8521.90
		8527.91	8527.92	8528.72.41	8528.72.91
		9101.91	9101.99	9105.11	9105.19
		9105.21	9105.29	9105.91	9105.99
		9207.10			
06	Articles used for fashion jewellery manufacturing	3926.90.70	7018.10	28.43	71.13
		71.14	71.15	71.16	71.17
07	Goods for any infrastructure development project funded through foreign loans or donations directly to government ministries, as approved by the Minister of Finance.	Depending upon the classification			
08	Machinery and high-tech equipments for the use in telecommunication industry	8443.32.40	8517.12.90	8517.18	8517.61
		8517.62.10	8517.62.90	8517.69	8517.70
		8523.52	8536.69.10	8536.69.90	8536.90.10
		8536.90.90	8544.11.90	8544.19	8544.70
09	Aircraft simulators and parts	8805.21	8805.29		