



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS AND IMPORTERS

ITEM 2(fg) OF THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) SECTION 92(l)(i)(c) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2021 (ACT NO. 15 OF 2021) HAS AMENDED THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT (VAT AT ZERO RATE), BY INSERTING AFTER SUB-ITEM (ff), THE FOLLOWING NEW SUB-ITEM –

(fg) boiled or steamed dumplings made up of meat, fish, squid, crab, chicken, vegetables or milk, whether cooked or uncooked, prepared and supplied to final consumers;

- (2) VAT ON DUMPLINGS (**COMMONLY KNOWN AS BOULETTES**) SHALL BE ZERO-RATED FOR GOODS AS PER **ANNEX I**.
- (3) FOR THE PROPER IMPLEMENTATION OF THIS MEASURE, DECISION HAS BEEN TAKEN TO DELETE THE EXISTING ITEM 2(fg) OF THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT AND TO REPLACE IT BY A NEW ITEM 2(fg) IN THE FORTHCOMING FINANCE BILL.

THE AMENDED ITEM 2(fg) SHALL READ AS FOLLOWS -

(fg) dumplings made up of meat, fish, chicken, molluscs, crustaceans, vegetables or milk to be consumed boiled or steamed"

- (4) DUMPLINGS DO NOT INCLUDE 'SAMOUSSA' AND THE LIKE (e.g. PÂTÉ, RAVIOLI).

- (5) THE HS CODES IN ANNEX I ARE BASKET ITEMS WHICH COMPRISE OF DUMPLINGS AND OTHER CONSUMABLE FOOD ITEMS. ‘DUMPLINGS’ WHICH FIND CLASSIFICATION UNDER HS CODES IN ANNEX I SHALL ATTRACT VAT AT ZERO-RATE WHEREAS OTHER CONSUMABLE FOOD ITEMS ALSO FALLING UNDER ANNEX I SHALL ATTRACT VAT AT 0% OR 15%, AS THE CASE MAY BE, AS SPECIFIED IN THE INTEGRATED TARIFF.
- (6) FOR THE PROPER IMPLEMENTATION OF ITEM 2(fg) OF THE FIFTH SCHEDULE TO THE VAT ACT, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED FOR IMPORTATION FOR HOME CONSUMPTION OF “**DUMPLINGS**” FALLING UNDER HS CODES AS PER **ANNEX I**:

S/N	CPC	DESCRIPTION
1	40DUM	DIRECT IMPORT FOR HOME CONSUMPTION OF DUMPLINGS MADE UP OF MEAT, FISH, CHICKEN, MOLLUSCS, CRUSTACEANS, VEGETABLES OR MILK, TO BE CONSUMED BOILED OR STEAMED – VAT AT ZERO-RATE
2	47DUM	EX-WAREHOUSING FOR HOME CONSUMPTION OF DUMPLINGS MADE UP OF MEAT, FISH, CHICKEN, MOLLUSCS, CRUSTACEANS, VEGETABLES OR MILK, TO BE CONSUMED BOILED OR STEAMED – VAT AT ZERO-RATE
3	49DUM	IMPORT FOR HOME CONSUMPTION FROM FREEPORT OF DUMPLINGS MADE UP OF MEAT, FISH, CHICKEN, MOLLUSCS, CRUSTACEANS, VEGETABLES OR MILK, TO BE CONSUMED BOILED OR STEAMED – VAT AT ZERO-RATE

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO EFFECT ON **5TH AUGUST 2021**.

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.

MRA CUSTOMS

10TH NOVEMBER 2021