

## EXTENSION OF VAT EXEMPTION TO TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING

- (1) ECONOMIC OPERATORS ARE HEREBY INFORMED THAT THE EXISTING VAT EXEMPTION GRANTED FOR THE PROVISION OF PRIMARY, SECONDARY AND TERTIARY EDUCATION, UNDER ITEM 27 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT, IS BEING EXTENDED TO **TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING**.
- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE -
  - (A) CUSTOMS PROCEDURE CODES (CPCS) **40H27**, **47H27** AND **49H27** SHALL BE USED FOR ITEM 27(a) OF NINTH SCHEDULE TO THE VALUE ADDED TAX ACT.
  - (B) CUSTOMS PROCEDURE CODES (CPCS) **40L27**, **47L27** AND **49L27** SHALL BE USED FOR ITEM 27(b) OF NINTH SCHEDULE TO THE VALUE ADDED TAX ACT.

THE ABOVE MEASURE SHALL BE DEEMED TO HAVE COME INTO EFFECT AS FROM **18 SEPTEMBER 2023**.