

Implementation of Measures announced in Budget Speech 2023-24 VALUE ADDED TAX (VAT)

Following the presentation of the 2023-2024 Budget by the Hon. Minister of Finance, Economic Planning and Development on 02 June 2023, the public is hereby informed that the items listed below are **VAT Zero Rated** with effect from **05 June 2023**.

VAT ZERO RATING ITEMS

SN	
1	Noodles
2	Toothpastes
3	Toothbrushes
4	Baby wipes
5	Napkins (diapers) and napkin liners for babies
6	Baby powder
7	Baby cream
8	Breast pumps
9	Infant feeding bottles
10	Exercise books
11	Pencils
12	Crayons
13	Erasers
14	Walking sticks
15	Incontinence mattress pads
16	Musical instruments, parts and accessories
17	Instruments, appliances and apparatus used in medical, surgical, dental or veterinary sciences
18	Medical grade silicone
19	Glass-ceramic blocks for dental use