

IMPLEMENTATION OF THE SECOND RESOLUTION

- (1) FOLLOWING THE PRESENTATION OF THE **2025-2026 BUDGET** BY DR. THE HONOURABLE PRIME MINISTER, MINISTER OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS, MINISTER OF FINANCE, MINISTER FOR RODRIGUES AND OUTER ISLANDS, ECONOMIC OPERATORS ARE HEREBY INFORMED THAT CHANGES HAVE BEEN BROUGHT TO THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT (**VAT AT ZERO-RATE**) AS PER THE **SECOND RESOLUTION** FOR THE FOLLOWING ITEMS:
- (a) FROZEN VEGETABLES OF HEADINGS 07.10 AND 20.04.
 - (b) HOMOGENISED FOOD PREPARATIONS SUITABLE FOR INFANTS OF H.S. CODES 2005.10.00, 2007.10.10, 2007.10.90 AND 2104.20.00.
 - (c) PREPARED OR PRESERVED VEGETABLES OF HEADINGS 20.02, 20.03 AND 20.05 AND HS CODES 2001.10.00 AND 2001.90.20.
- (2) FOR THE PROPER IMPLEMENTATION OF THE MEASURE WITH RESPECT TO PARAGRAPH (1) -
- (a) PART I OF THE FIRST SCHEDULE OF THE CUSTOMS TARIFF ACT IS BEING AMENDED AS PER CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO.3) REGULATIONS 2025 BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODE 2001.90.20;
 - (b) THE INTEGRATED TARIFF IS BEING AMENDED AS FOLLOWS-
 - (i) BY DELETING THE H.S. CODES SPECIFIED IN PART I OF **ANNEX I**;
 - (ii) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES SPECIFIED IN PART II OF **ANNEX I**;

THE ABOVE MEASURE SHALL BE EFFECTIVE AS FROM 6 JUNE 2025.

COPY OF THE SECOND RESOLUTION IS ANNEXED.

YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO THE ABOVE MEASURE.