

**ORDER**

**Made Under**

**THE VALUE-ADDED TAX ACT**

**(Cap. 81:05)**

**IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 98(1) OF  
THE VALUE-ADDED TAX ACT, I MAKE THE FOLLOWING ORDER: -**

Citation and  
commencement.

1. This Order, which amends Schedule I of the Value-Added Tax Act, may be cited as the Value-Added Tax (Amendment of Schedule I) Order 2025 and shall come into operation on the 29<sup>th</sup> January, 2025.

Amendment to  
Schedule I of the  
Principal Act.

2. Schedule I of the Principal Act is amended as follows –

(a) by inserting after paragraph 9 the following paragraph –

“ 9A. Zero-rated for the purposes of section 17 is a supply of electricity generators.”; and

(b) in paragraph 11 as follows –

(i) by deleting the word “and” at the end of sub-paragraph (q);

(ii) in sub-paragraph (r) by substituting for the full-stop, a semi colon; and

(iii) by inserting after sub-paragraph (r) the following sub-paragraphs –

“ (s) a supply of machinery used in the agriculture sector;

(t) a supply of automated poultry pens; and

(u) a supply of veterinary supplies.”.

Made this 29<sup>th</sup> day of January, 2025.



**Hon. Dr. Ashni K. Singh, M.P.**  
**Senior Minister in the Office of the President**  
**with Responsibility for Finance and the Public Service**