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CONTENT

Act—	PAGE
The Value Added Tax (Amendment) Act, 2014.....	99



THE VALUE ADDED TAX (AMENDMENT) ACT**No. 7 of 2014)***Date of Assent: 8th May, 2014**Commencement Date: 29th May, 2014***AN ACT of Parliament to amend the Value Added Tax Act, 2013 and for connected purposes****ENACTED** by the Parliament of Kenya, as follows—

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2014.

Short title.

2. The principal Act is amended in the First Schedule—

Amendment of the First Schedule to No. 35 of 2013.

(a) in Part I, Section A, by—

(i) deleting tariff number “2106.90.20 Food preparation specially prepared for infants”;

(ii) inserting the following new items immediately after item 17—

“17A. Sugarcane of tariff No. 1212.93.00.

17B. Unprocessed produce of plant species *camellia sinensis*”;

(iii) deleting the word “Tax” appearing in item 30 immediately before the word “supplies” and substituting therefor the word “Taxable”;

(iv) deleting tariff number “8802.20.00 Aeroplanes and other aircraft, of unladen weight exceeding 2,000 kg” appearing in item 39 and substituting therefor tariff number “8802.20.00 Aeroplanes and other aircraft, of unladen weight not exceeding 2,000 kg”;

(v) inserting the following new items immediately after item 39—

“40. Made-up fishing nets of man-made textile material of tariff No. 5608.11.00.

41. Mosquito nets of tariff No. 6304.91.10.

42. Milk and cream, neither concentrated nor containing added sugar or other sweetening matter of tariff nos.—

- (a) 0401.10.00 – of a fat content, by weight, not exceeding 1%; and
 - (b) 0401.20.00 – of a fat content, by weight, exceeding 1% but not exceeding 6%.
43. Materials, waste, residues and by-products, whether or not in the form of pellets, and preparations of a kind used in animal feeding of tariff numbers 2308.00.00, 2309.10.00, 2309.90.10 and 2309.90.90.
44. Unprocessed green tea.
45. Specialised solar equipment and accessories, including solar water heaters and deep cycle-sealed batteries which exclusively use or store solar power.
46. Inputs or raw materials (either procured locally or imported) supplied to pharmaceutical manufacturers in Kenya for manufacturing of medicaments, as approved from time to time by the Cabinet Secretary for National Treasury in consultation with the Cabinet Secretary responsible for health”.
- (b) in Part II, by inserting the following new item immediately after item 18—
- “19. Air ticketing services supplied by travel agents”.