

VALUE ADDED TAX (AMENDMENT) ACT, 2017–18

Arrangement of Sections

1. Short title
2. Amendment of section 33 of Cap. 87
3. Amendment of section 34 of Cap. 87
4. Amendment of section 38 of Cap. 87
5. Amendment of the *First Schedule* to Cap. 87
6. Commencement

SCHEDULE

BARBADOS

I assent
PHILIP M. GREAVES
Governor-General
4th August, 2017.

2017–18

An Act to amend the *Value Added Tax Act*.

[Commencement: 14th August, 2017]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Value Added Tax (Amendment) Act, 2017*.

Amendment of section 33 of Cap. 87

2. *Section 33 of the Value Added Tax Act, Cap. 87, in this Act referred to as principal Act is amended by deleting subsection (1) and substituting the following:*

- “(1) A person is a small supplier throughout a month
- (a) where the person began to carry on taxable activities at least 12 months before the beginning of the month, the total value of all taxable supplies, other than sales of goods that are capital property of the person, made by the person and his associates in the twelve-month period ending immediately before the beginning of the particular month is less than \$200 000; and
 - (b) where the person began to carry on taxable activities less than 12 months before the beginning of the month referred to in paragraph (a), the average monthly value, for the period beginning with the month in which the person began to carry on taxable activities and ending with the month immediately before that month, of all taxable supplies, other than sales of goods that are capital property of the person, made by the person and his associates is less than \$16 667.”.

Amendment of section 34 of Cap. 87

3. *Section 34 of the principal Act is amended by deleting subsection (4B) and substituting the following:*

“(4B) On receipt of an application under subsection (4A), the Comptroller

- (a) shall, if the applicant intends to carry on taxable activities to the value of \$200 000 or more annually; or

(b) may, if the applicant intends only to carry on taxable activities to the value of less than \$200 000 annually, cause the applicant to be registered. ”.

Amendment of section 38 of Cap. 87

4. Section 38 of the principal Act is amended by deleting

(a) subsection (2) and substituting the following:

“(2) The Comptroller may cancel the registration of a person who has applied therefor under subsection (1) if

(a) the Comptroller is satisfied that

- (i) the person has been a small supplier throughout the two-year period immediately preceding the time at which he cancels the person’s registration;
- (ii) the person no longer carries on taxable activities; or
- (iii) the person no longer intends to make taxable supplies in Barbados; and

(b) it is reasonable to expect that the total value of all taxable supplies (other than sales of goods that are capital property of the person) that will be made by the person in the twelve-month period beginning immediately after the time at which he cancels the person’s registration will be less than \$200 000. ”; and

(b) subsection (3) and substituting the following:

“(3) The Comptroller may at any time cancel the registration of a person who has not applied to have his registration cancelled if

- (a) the Comptroller is satisfied that the person no longer carries on taxable activities or no longer intends to make taxable supplies in Barbados, and it is reasonable to expect that the total value of all taxable supplies (other than sales of goods that are capital property of the person) that will be made by the person in the twelve-month period beginning immediately after that time will be less than \$200 000;
- (b) the Comptroller is satisfied that the person’s registration is, for any other reason, no longer required for the purposes of this Act; or
- (c) the person has been registered for a period of at least one year and has not, since so becoming registered, made any taxable supplies in the course of furtherance of taxable activities engaged in by the person in Barbados. ”.

Amendment of the *First Schedule* to Cap. 87

5. *The First Schedule to the principal Act is amended by deleting paragraph 20 and substituting the paragraph 20 specified in the Schedule to this Act.*

Commencement

6.(1) Sections 2, 3 and 4 of this Act shall be deemed to take effect from the 1st day of January, 2016.

(2) Section 5 of this Act shall be deemed to take effect from the 1st day of September, 2015.

SCHEDULE

(Section 5)

“20. A supply of the following food items:

TARIFF NUMBER	DESCRIPTION
02.01	Meat of bovine animals, fresh or chilled
0201.30.30	Minced (ground)
02.02	Meat of bovine animals, frozen
0202.30.30	Minced (ground)
02.03	Meat of swine fresh, chilled or frozen
0203.11.00	Carcasses and half carcasses
0203.19.00	Other cuts with bone in, fresh or chilled (shoulders and other cuts, not ribs and ham)
0203.21.00	Carcasses and half carcasses, frozen
0203.29.00.100	Other cuts frozen (shoulders and cuts, not ribs and ham)
02.04	Meat of sheep or goats, fresh, chilled or frozen
	Other meat of sheep, fresh or chilled:
0204.22.00	Other cuts with bone in
0204.23.00	Boneless
	Other meat of sheep, frozen
0204.42.00	Other cuts with bone in
0204.43.00	Boneless
0204.50.00	Meat of goats
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
	Of bovine animals, frozen

0206.21.00	Tongues
0206.22.00	Livers
0206.29.00	Other
	Of swine frozen:
0206.41.00	Livers
0206.49.10	Pig trotters
0206.49.90	Other
02.07	Meat and edible offal of chicken, of poultry of the heading 01.05, fresh, chilled or frozen
	Of fowls of the species <i>Gallus Domesticus</i> :
0207.11.00	Not cut in pieces, fresh or chilled
0207.12.00	Not cut in pieces, frozen
0207.13.00.100	Cuts, fresh or chilled
0207.14.00	Cuts and offal, frozen
0207.14.10	Backs and necks
0207.14.20	Wings
0207.14.30	Livers
0207.14.90.100	Other cuts, frozen
	Of turkeys:
0207.24.00	Not cut in pieces, fresh or chilled
0207.25.00	Not cut in pieces, frozen
0207.26.00	Cuts and offal, fresh or chilled
0207.27.00	Cuts and offal, frozen
0207.27.10.100	Wings of turkeys
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04
0302.32.90.100	Yellowfin tuna fresh or chilled
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) excluding livers and roes
0302.40.90	Other

0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes
0302.50.90	Other
0302.61.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i> sardinella (<i>Sardineella spp.</i>), bristling or sprats (<i>Sprattus sprattus</i>)
0302.61.90	Other
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>)
0302.62.90	Other
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.64.90	Other
0302.69.20.100	Dolphin (<i>Coryphaena hippurus</i>)
0302.69.20.200	Dolphin, fresh or chilled
0302.69.90.10	Marlin, Sailfish, spearfish, fresh or chilled Kingfish, swordfish fresh or chilled Swordfish (Marlin, sailfish, spearfish) fresh or chilled
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04
0303.42.90.100	Yellowfin tunas frozen
0303.42.90.900	Other yellowfin tunas frozen
0303.79.20.100	Dolphin (<i>Coryphaena hippurus</i>)
0303.79.30	Flying fish
0303.79.90.100	Kingfish (<i>Acanathocybium solandri</i>), Blue marlin (<i>Makairia nigricans</i>), White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)

03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
	Fresh or chilled fish fillets
0304.19.90.100	Fillet of Dolphin (<i>Coryphaena hippurus</i>)
0304.19.90.200	Kingfish (<i>Acanathocybium solandri</i>), Blue marlin (<i>Makairia nigricans</i>), White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)
0304.19.90.300	Fillet of yellowfin tuna (<i>Thunnus albacares</i>), fresh or chilled
0304.29.10	Fillet of flying fish, frozen
0304.29.90.100	Fillet of dolphin (<i>Coryphaena hippurus</i>), frozen
0304.29.90.200	Kingfish (<i>Acanathocybium solandri</i>), Blue marlin (<i>Makairia nigricans</i>), White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)
0304.29.90.300	Fillet of yellowfin tuna (<i>Thunnus albacares</i>)
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
	Dried Fish, whether or not salted but not smoked

0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0305.59.10	Mackerel
0305.59.20	Herrings, alewives, saithe, pollock, haddock and hake
0305.59.90	Other
04.01	Milk, not concentrated not containing added sugar or other sweetening matter
0401.10.00	Of a fat content, by weight, not exceeding 1%
0401.20.00	Of a fat content, by weight exceeding 1% but not exceeding 6%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter
0402.91.00	Not containing added sugar or other sweetening matter (evaporated milk)
0402.99.10	Condensed milk
04.06	Cheese and curd
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd
0406.30.00	Processed cheese, not grated or powdered
0406.90.00.100	Cheddar cheese
0407.00	Birds' eggs, in shell, fresh, preserved or cooked
0407.00.30.000	Other fresh eggs
	FRESH, CHILLED OR FROZEN VEGETABLES
07.01	Potatoes, fresh or chilled
0701.90.00	Other
0702.00.00	Tomatoes, fresh or chilled

07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
0703.10.10	Onions
0703.10.20	Shallots (eschallots)
0703.20.00	Garlic
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
0704.10.00	Cauliflower and headed broccoli:
0704.10.10	Cauliflowers
0704.10.90	Other
0704.90.10	Cabbages
0704.90.90	Other
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled
	Lettuce:
0705.11.00	Cabbage lettuce (head lettuce)
0705.19.00	Other
	Chicory:
0705.29.00	Other
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
0706.10.00	Carrots and turnips:
0706.10.10	Carrots
0706.10.90	Other
0706.90.10	Beets
0706.90.90	Other
07.07	Cucumbers and gherkins, fresh or chilled
0707.00.10	Cucumbers

07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled
0708.10.00	Peas (<i>Pisum Sativum</i>):
0708.10.20	Blackeye peas
0708.10.90	Other
0708.20.10	String beans
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)
0708.20.90	Other
07.09	Other vegetables, fresh or chilled
0709.30.00	Aubergines (egg-plants)
0709.40.00	Celery other than celerica mushroom mushrooms and truffles:
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :
0709.60.10	Sweet peppers
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
0709.90.40	Sweet corn (corn on the cob)
0709.90.90	Other
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
0710.40.90.00	Other (sweet corn)
0710.80.20	Beets, other
0710.80.40	Carrots, other
07.13	Dried leguminous vegetables, shelled whether or not skinned or split
0713.10.10	Pigeon peas
0713.10.20	Split peas
0713.10.30	Blackeye peas
0713.10.90	Other peas

0713.20.00	Chickpeas (<i>Garbanzos</i>)
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) <i>Hepper</i> or <i>Vigna radiata</i> (L.) <i>Wilczek</i>
0713.32.00	Small red (<i>adzuki</i>) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)
0713.33.10	Red kidney beans
0713.33.90	Other
0713.39.00	Other
0713.40.00	Lentils
0713.50.00	Broad Beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>Equina</i> , <i>Vicia faba</i> var. <i>minor</i>)
0713.90.90	Other:

GROUND PROVISIONS

07.14

**Manioc, arrowroot, salep, Jerusalem
artichokes, sweet potatoes and
similar roots and tubers with high
starch or inulin content, fresh or
dried, whether or not sliced or in the
form of pellets; sago pith**

0714.10.00.100	Manioc (cassava), fresh or chilled
0714.20.00.100	Sweet potatoes, fresh or chilled
0714.90.20.100	Dasheens, fresh or chilled or frozen
0714.90.30.100	Eddoes, fresh or chilled
0714.90.40.100	Tannias, fresh or chilled
0714.90.50.100	Yams, fresh or chilled
0714.90.90	Other, fresh or chilled

FRESH FRUITS

08.01

**Coconuts nuts, Brazil nuts and
cashew nuts, fresh or dried, whether
or not shelled or peeled**

Coconuts:

0801.11.00.100	Desiccated, fresh
0801.19.10.100	In shell, fresh
08.02	Other nuts, fresh or dried, whether or not shelled or peeled
	Almonds
0802.11.00.100	In shell, fresh
0802.12.00.100	Shelled, fresh
08.03	Bananas, including plantains, fresh or dried
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0804.30.00.100	Pineapples, fresh
0804.40.00.100	Avocados, fresh
0804.50.10.100	Guavas, fresh
0804.50.20.100	Mangoes, fresh
08.05	Citrus fruit, fresh or dried
0805.10.00.100	Oranges, fresh
0805.20.20.100	Ortaniques, fresh
0805.20.90.100	Other, fresh
0805.40.00.100	Grapefruit, including pomelos, fresh
0805.50.10.100	Lemons, fresh
0805.50.20.100	Limes, fresh
08.06	Grapes, fresh or dried
0806.10.00	Fresh
08.07	Melons (including watermelons) and pawpaws (papayas) fresh
	Melons (including watermelons):
0807.11.00	Watermelon
0807.19.00	Other:

0807.19.10	Canteloupes
0807.20.00	Pawpaws (papayas)
08.08	Apples, pears and quinces, fresh
0808.10.00	Apples
0808.20.100	Pears
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
0809.40.100	Plums and sloes, fresh
08.10	Other fruit, fresh
0810.10.00	Strawberries
0810.20.00	Raspberries, blackberries
0810.40.100	Blueberries
0810.50.00	Kiwifruit
0810.90.30	Passion fruit
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.80	Christophine (Choyote)
10.06	Rice
1006.20.00	Husked (brown) rice
1006.20.30	Parboiled rice, in packages for retail sale
1006.20.40	Other parboiled rice
1006.30.00	Semi-milled or whole milled rice, whether or not polished or glazed:
1006.30.10	Semi-milled white rice in packages of not more than 10 kg
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg
1101.00	Wheat or meslin flour
1101.00.10	Of durum wheat

1101.00.90.100	Other wheat flour
1101.00.90.900	Meslin flour
11.02	Cereal flours other than of wheat or meslin
1102.20.00	Maize (corn) flour
11.03	Cereal groats, meal and pellets
1103.13.00	Of maize (corn)
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1507.90.00	Soya-bean oil (excluding crude oil, and its fractions)
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1515.29.00.100	Maize (corn) oil and its fractions
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils or their fractions of heading 15.16
1517.10.00.000	Margarine, excluding liquid margarine
16.02	Luncheon meat other prepared or preserved meat, meat offal or blood
1602.39.00.100	Luncheon meat
1602.49.00	Luncheon meat, swine
1602.50.10	Canned corned beef
1602.50.90.200	Luncheon meat, bovine
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
	Fish, whole or in pieces, but not minced:
1604.13.10	Sardines

1604.14.10	Tunas
1604.15.00	Mackerel
17.01	Cane or beet sugar and chemically pure sucrose in solid form.
	Raw sugar not containing added flavouring or colouring:
1701.11.00	Cane sugar
19.01	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1901.10.00.100	Preparations for infant use, put up for retail sale (milk and soya bean flour base)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
	Uncooked pasta, not stuffed or otherwise prepared:
1902.11.00	Containing eggs
1902.19.00.100	Macaroni, spaghetti and elbows
1902.19.00.200	Chow mien
1902.19.00.900	Other

19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use
1905.32.20.900	Rice paper and similar products
1905.90.10.100	Biscuits, unsweetened
1905.90.90.100	Other bread unsweetened (e.g. sandwich loaves, hot dog rolls and hamburger buns)
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09
2202.90.90.100	Flavoured milk
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water
2501.00.10	Table salt in retail packages of not more than 2.5 kg
2501.00.20	Other table salt