

Schedule 2**ZERO RATE: SUPPLY OF GOODS USED OR CONSUMED FOR AGRICULTURAL, PASTORAL OR OTHER FARMING PURPOSES****(Section 11 (1) (g) of this Act)**

[Schedule 2 amended by Act 136 of 1991, Government Notice 2695 of 8 November 1991, s44(1) of Act 136 of 1992, s45(1) of Act 97 of 1993 and by s33 of Act 20 of 1994.]

PART A

1. The goods in respect of the supply of which the rate of zero per cent shall apply under the provisions of section 11 (1) (g) of this Act shall, subject to the provisions of paragraph 2, be as hereinafter set forth:

Item 1 Animal feed, i.e. goods consisting of-

(a) (i) any substance obtained by a process of crushing, gristing or grinding, or by addition to any substance or the removal there from of any ingredient; or

(ii) any condimental food, vitamin or mineral substance or other substance which possesses or is alleged to possess nutritive properties; or

(iii) any bone product; or

(iv) any maize product,

intended or sold for the feeding of livestock, poultry, fish or wild animals (including wild birds); or

(b) any stock lick or substance which is of a kind which can be and is in fact used as a stock lick, whether or not such stock lick or substance possesses medicinal properties.

Item 2 Animal remedy, i.e. goods consisting of a substance intended or offered for use in respect of livestock, poultry, fish or wild animals (including wild birds), for the diagnosis, prevention, treatment or cure of any disease, infection or other unhealthy condition, or for the maintenance or improvement of health, growth, production or working capacity.

Item 3 Fertilizer, i.e. goods consisting of a substance in its final form which is intended or offered for use in order to improve or maintain the growth of plants or the productivity of the soil.

Item 4 Pesticide, i.e. goods consisting of any chemical substance or biological remedy, or any mixture or combination of any such substance or remedy, intended or offered for use-

(a) in the destruction, control, repelling, attraction, disturbance or prevention of any undesired microbe, alga, bacterium, nematode, fungus, insect, plant, vertebrate or invertebrate; or

(b) as a plant growth regulator, defoliant, desiccant, adjuvant or legume innoculant, and anything else which the Minister of Agriculture has by notice in the Gazette declared to be a pesticide.

Item 5 Plants, i.e. goods consisting of living trees and other plants, bulbs, roots, cuttings and similar plant products in a form used for cultivation.

Item 6 Seed in a form used for cultivation

[Para. 1 amended by s49 of Act 136 of 1991 and substituted by s44(1)(b) of Act 136 of 1992.]

2. The provisions of paragraph 1 shall apply only if-

(a) the Commissioner, in respect of a vendor registered under this Act, is satisfied that that vendor, being the recipient of any such goods, carries on agricultural, pastoral or other farming operations and has issued to him a notice of registration in which authorization is granted whereby the goods concerned may be supplied to him at the rate of zero per cent: Provided that where a vendor to whom such notice of registration has been issued is in default in respect of his obligation under this Act to furnish any return or to pay tax or he has ceased to carry on the said operations or he has utilized such notice of registration for purposes other than the carrying on of such operations, the Commissioner may, by notice in writing to the vendor, cancel such authorization with immediate effect or with effect from a date determined by the Commissioner and require the vendor to surrender such notice of registration in order that an amended notice of registration, excluding the said authorization, may if necessary be issued to the vendor;

[Sub-para. (a) substituted by s33 of Act 20 of 1994.]

(b) the goods concerned are supplied to a vendor who is in possession of a valid notice of registration as a vendor and an authorization contemplated in paragraph (a);

(c) a tax invoice in respect of the relevant supply is issued which, in addition to the particulars required by section 20 (4) of this Act, states the registration number of the recipient;

(d) the acquisition, disposal, sale or use of the said goods is not prohibited in terms of section 7bis of the Fertilizers, Farm Feed, Agricultural Remedies and Stock Remedies Act, 1947 (Act 36 of 1947).

[Para. 2 amended by Government Notice 2695 of 8 November 1991 and substituted by s44(1)(b) of Act 136 of 1992.]

PART B

ZERO RATE: SUPPLY OF GOODS CONSISTING OF CERTAIN FOODSTUFFS

(Section 11 (1) (j) of this Act)

[Part B added by Government Notice 2695 of 8 November 1991 and by s44(1)(c) of Act 136 of 1992 and amended by s45 (1) of Act 97 of 1993.]

1. The goods in respect of the supply of which the rate of zero per cent shall apply under the provisions of section 11 (1) (j) of this Act shall, subject to the provisions of paragraph 2, be as hereunder set forth:

- Item 1 Brown bread as defined in Regulation 1 of the Regulations in terms of Government Notice R577 published in Government Gazette 13074 of 15 March 1991
- Item 2 maize meal graded as super maize meal, special maize meal, sifted maize meal or unsifted maize meal
- Item 3 samp, not further prepared or processed
- Item 4 mealie rice, not further prepared or processed
- Item 5 dried silo screened mealies or dried mealies for human consumption not further prepared or processed or packaged as seed, but excluding pop corn (zea mays everta)
- Item 6 dried beans, whole, split, crushed or in powder form but not further prepared or processed or where packaged as seed
- Item 7 lentils, dried, whole, skinned or split
- Item 8 pilchards or sardinella supplied in tins or cans consisting mainly of such products regardless of whether flavoured, seasoned or preserved in oil, but excluding such products as are supplied as pet food or sardines supplied in tins or cans
- Item 9 milk powder: unflavoured, being the powder obtained by the removal of water from milk and which falls under the following classifications determined by the Minister of Agriculture under the Agricultural Product Standards Act, 1990 (Act 119 of 1990), or any regulation under that Act:

High-fat milk powder
Full-fat milk powder
Medium-fat milk powder
Low-fat milk powder
Fat-free milk powder,

provided the fat or protein content of such milk powder consists solely of milk fat or milk protein

- Item 10 dairy powder blend, being any dairy powder blend which falls under the following classifications determined by the Minister of Agriculture under the Agricultural Product Standards Act, 1990 (Act 119 of 1990), or any regulation under that Act:

High-fat dairy powder blend
Full-fat dairy powder blend
Medium-fat dairy powder blend
Low-fat dairy powder blend
Fat-free dairy powder blend

- Item 11 Rice, whether husked, milled, polished, glazed, parboiled or broken.
- Item 12 Vegetables, not cooked or treated in any manner except for the purpose of preserving such vegetables in their natural state, but excluding dehydrated, dried, canned or bottled vegetables or such vegetables as are describe under separate Items in this PART.
- Item 13 Fruit, not cooked or treated in any manner except for the purposes of preserving such fruit in its natural state, but excluding dehydrated, dried, canned or bottled fruit and nuts.
- Item 14 Vegetable oil, marketed and supplied for use in the process of cooking food, but excluding olive oil.
- Item 15 Milk, being the milk of cattle, sheep or goats that has not been concentrated, condensed, evaporated, sweetened, flavoured, cultured or subjected to any other process other than homogenization or preservation by pasteurization, ultra-high temperature treatment, sterilization, chilling or freezing.
- Item 16 Cultured milk, being cultured milk as classified under the Agricultural Product Standards Act, 1990 (Act 119 of 1990), with the following class designation:
- Cultured high-fat milk
Cultured full-fat milk
Cultured low-fat milk
Cultured fat-free milk.
- Item 17 Brown wheaten meal, being pure, sound wheaten meal, but excluding separated wheaten bran, wheaten germ and semolina. wheaten
- Item 18 Eggs, being raw eggs laid by hens of the species gallus domesticus, whether supplied in their shells or in the form of egg pulp being raw pulp consisting of the yolk and white which is obtained from such eggs after the shells have been removed.
- Item 19 Edible legumes and pulse of leguminous plants, dried, whole, split, crushed, skinned or in powder form, but not further prepared or processed or where packaged as seed or such pulse as are described under separate Items in this PART.

[Para. 1 amended by s45(1)(a) and (b) of Act 97 of 1993 and s104(a), (b) of Act 30 of 1998.]

2. The provisions of paragraph 1 shall not apply where any goods mentioned in that paragraph are supplied in the course of carrying out any agreement for the furnishing or serving of any meal, refreshment, cooked or prepared food or any drink, as the case may be, so as to be ready for immediate consumption when so supplied.

3.

[Para. 3 deleted by s45(1)(c) of Act 97 of 1993.]