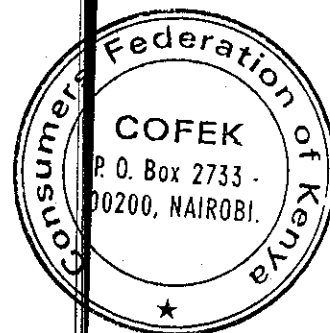


FIRST SCHEDULE**EXEMPT SUPPLIES****PART I—GOODS****Section A**

The supply or importation of the following goods shall be exempt supplies.

1. Bovine semen of tariff no.0511.10.00
2. Fish eggs and roes of tariff no. 0511.91.10.
3. Animal semen other than bovine of tariff no. 0511.99.10.
4. Soya beans, whether or not broken of tariff nos.1201.10.00 and 1201.90.00
5. Groundnuts, not roasted or otherwise cooked, in shell of tariff no.1202.41.00.
6. Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken of tariff no1202.42.00.
7. Copra of tariff no1203.00.00.
8. Linseed, whether or not broken of tariff no.1204.00.00
9. Low erucic acid rape or colza seeds of tariff no.1205.10.00.
10. Other rape or colza-seeds of tariff no.1205.90.00.
11. Sunflower seeds, whether or not broken of tariff no1206.00.00.
12. Cotton seeds, whether or not broken of tariff nos.1207.21.00 and 1207.29.00.
13. Sesamum seeds, whether or not broken of tariff no.1207.40.00.
14. Mustard seeds, whether or not broken of tariff no.1207.50.00
15. Safflower seeds, whether or not broken of tariff no.1207.60.00.
16. Other oil seeds and oleaginous fruits, whether or not broken of tariff no.1207.99.00
17. Pyrethrum flower of tariff no.1211.90.20
18. Live Animals of chapter 1.



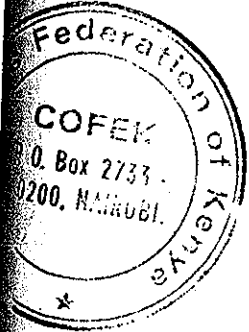
19. Meat and edible meat offals of chapter 2 excluding those of tariff heading 0209 and 0210.
20. Fish and crustaceans, molluscs and other aquatic invertebrates of chapter 3 excluding those of tariff heading 0305, 0306 and 0307.
21. Unprocessed milk.
22. Fresh birds eggs in shell
23. Edible Vegetables and certain roots and tubers of chapter 7, excluding those of tariff heading 0711.
24. Edible fruits and nuts, peel of citrus fruits or melon of chapter 8 excluding, those of tariff heading 0811, 0812, 0813 and 0814.
25. Cereals of chapter 10, excluding seeds of tariff heading 1001, 1002 and 1003.
26. Fertilisers of chapter 31.
27. Plants and machinery of chapter 84 and 85.
28. Maize (corn) seed of tariff no. 1005.10.00.
29. Taxable supplies, excluding motor vehicles, imported or purchased for direct and exclusive use in the construction of a power generating plant, by a company, to supply electricity to the national grid approved by Cabinet Secretary for National Treasury upon recommendation by the Cabinet Secretary responsible for energy.
30. Tax supplies, excluding motor vehicles, imported or purchased for direct and exclusive use in geothermal, oil or mining prospecting or exploration, by a company granted prospecting or exploration license in accordance with Geothermal Resources Act (No. 12 of 1982), production sharing contracts in accordance with the provisions of Petroleum (Exploration and Production) Act (Cap. 308) or mining license in accordance with the Mining Act (Cap. 306), upon recommendation by the Cabinet Secretary responsible for energy or the Cabinet Secretary responsible for mining, as the case may be.
31. Agricultural pest control products.
32. Syringes, with or without needles of tariff no. 9018.31.00
33. Disposable plastic syringes of tariff no. 9018.31.10
34. Other syringes with or without needles of tariff no. 9018.31.90.
35. Tubular metal needles and needles for sutures of tariff no. 9018.32.00

36. Catheters, cannulae and the like of tariff no. 9018.39.00
37. Blood bags
38. Blood and fluid infusion sets
39. (1) Subject to paragraphs (2) and (3), materials, articles and equipment, including motor vehicles, which—
- (a) are specially designed for the sole use by disabled, blind and physically handicapped persons;
- (b) are intended for the educational, scientific or cultural advancement of the blind for the use of an organisation approved by the national Government for purposes of exemption
- (2) The exemption under paragraph (1) shall only apply—
- (a) once in every four years in respect of motor vehicles; and
- (b) to a person who has not enjoyed another exemption under the provisions of this Act.
- (3) Paragraph (1)(b) does not apply to motor vehicles.

2941.20.00	Streptomycins and their derivatives; salts thereof.
2941.30.00	Tetracyclines and their derivatives; salts thereof.
2941.40.00	Chloramphenicol and its derivatives; salts thereof.
2941.50.00	Erythromycin and its derivatives; salts thereof.
2941.90.00	Other antibiotics.
3001.20.00	Extracts of glands or other organs or of their secretions.
3001.90.10	Heparin and its salts.
3001.90.90	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.

- 3002.20.00 Vaccines for human medicine.
- 3002.30.00 Vaccines for veterinary medicine.
- 3003.20.00 Medicaments containing other antibiotics not put up in measured doses or in forms or packings for retail sale.
- 3003.31.00 Medicaments containing insulin, not put up in measured doses or in forms or packings for retail sale.
- 3003.39.00 Other medicaments, containing hormones or other products of heading No. 29.37 but not containing antibiotics, not put up in measured doses or in forms or packings for retail sale.
- 3003.40.00 Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale.
- 3003.90.10 Infusion solutions for ingestion other than by mouth not put up in measured doses or in forms, or packings for retail sale.
- 3003.90.90 Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
- 3004.10.00 Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.
- 3004.20.00 Medicaments containing other antibiotics, put up in measured doses or in forms or packings for retail sale.
- 3004.31.00 Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.

- 3004.32.00 Medicaments containing adrenal cortical hormones, put up in measured doses or in forms or packings for retail sale.
- 3004.39.00 Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.
- 3004.40.00 Medicaments containing alkaloids or derivatives thereof but not containing hormones, or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.
- 3004.50.00 Other medicaments containing vitamins or other products of heading No. 29.36 put up in measured doses or in forms or packings for retail sale.
- 3004.90.00 Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products ,for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
- 3004.90.10 Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.
- 3004.90.90 Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
- 3005.10.00 Adhesive dressings and other articles having an adhesive layer impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
- 3005.90.10 White absorbent cotton wadding, impregnated or coated with pharmaceutical substances or put up in forms or packings



- for retail sale for medical, surgical, dental or veterinary purposes.
- 3005.90.90 Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
- 3006.10.00 Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.
- 3006.20.00 Blood-grouping reagents.
- 3006.30.00 Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.
- 3006.40.00 Dental cements and other dental fillings; bone reconstruction cements.
- 3006.50.00 First-aid boxes and kits.
- 3006.60.00 Chemical contraceptive preparations based on hormones or spermicides.
- 3006.70.00 Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.
- 3006.91.00 Appliances identifiable for ostomy use.
- 3006.92.00 Waste pharmaceuticals.
- 8309.90.90 Aluminium pilfer proof caps with EPE liner.
- 8802.11.00 Helicopters of an unladen weight not exceeding 2,000 kg.
- 8802.12.00 Helicopters of an unladen weight exceeding 2,000 kg.

Value Added Tax

No. 35

8802.20.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg.
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
8805.21.00	Air combat simulators and parts thereof.
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof.
8805.29.00	Other ground flying trainers and parts thereof.
9619.00.10	Sanitary towels (pads) and tampons.
1101.00.00	Wheat or meslin flour.
0402.99.10	Milk, specially prepared for infants.
0402.91.10	Milk, specially prepared for infants.
0402.29.10	Milk, specially prepared for infants.
0402.21.10	Milk, specially prepared for infants.
2106.90.20	Food preparations specially prepared for infants.
1102.20.00	Maize (corn) flour.
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
	Ordinary bread.
	Gluten bread.
	Unleavened bread.

SECTION B - EXEMPT GOODS ON TRANSITION

The following goods shall be exempt supplies for a period of three years from the commencement of this Act unless the exempt status of the supplies is earlier revoked.-

2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.
2710.12.10	Motor spirit (gasoline) regular
2710.12.20	Motor spirit (gasoline), premium.
2710.12.30	Aviation spirit
2710.12.40	Spirit type jet fuel.

2710.12.50	Special boiling point spirit and white spirit.
2710.12.90	Other light oils and preparations.
2710.19.10	Partly refined (including topped crudes).
2710.19.21	Kerosene type jet fuel.
2710.19.22	Illuminating kerosene (IK)
2710.19.29	Other medium petroleum oils and preparations.
2710.19.31	Gas oil (automotive, light, amber, for high speed engines).
2710.19.39	Other gas oils.
2711.21.00	Natural gas in gaseous state
2711.29.00	Other natural gas in gaseous state.

PART II SERVICES

The supply of the following services shall be exempt supplies –

1. The following financial services-
 - (a) the operation of current, deposit or savings accounts, including the provision of account statements;
 - (b) the issue, transfer, receipt or any other dealing with money, including money transfer services, and accepting over the counter payments of household bills, but excluding the services of carriage of cash, restocking of cash machines, sorting or counting of money;
 - (c) issuing of credit and debit cards;
 - (d) automated teller machine transactions, excluding the supply of automated teller machines and the software to run it;
 - (e) telegraphic money transfer services
 - (f) foreign exchange transactions, including the supply of foreign drafts and international money orders;
 - (g) cheque handling, processing, clearing and settlement, including special clearance or cancellation of cheques;
 - (h) the making of any advances or the granting of any credit;
 - (i) issuance of securities for money, including bills of exchange, promissory notes, money and postal orders;
 - (j) the provision of guarantees, letters of credit and acceptance and other forms of documentary credit;

- (k) the issue, transfer, receipt or any other dealing with bonds, debentures, treasury bills, shares and stocks and other forms of security or secondary security;
- (l) the assignment of a debt for consideration;
- (m) The provision of the above financial services on behalf of another on a commission basis.

2. Insurance and reinsurance services excluding the following-

- (a) management and related insurance consultancy services;
- (b) actuarial services; and
- (c) services of insurance assessors and loss adjusters;

3. The supply of education services.

For the purposes of this paragraph, education services means education provided by-

- (a) a pre-primary, primary, or secondary school;
- (b) a technical college or university;
- (c) an institution established for the promotion of adult education, vocational training or, technical education

but shall not apply in respect of business or user training and other consultancy services designed to improve work practices and efficiency of an organization

- 4. Medical, veterinary, dental and nursing services.
- 5. Agricultural, animal husbandry and horticultural services.
- 6. Burial and cremation services.
- 7. Transportation of passengers by any means of conveyance excluding international air transport or where the means of conveyance is hired or chartered.
- 8. Supply by way of sale, renting, leasing, hiring, letting of land or residential premises;

“residential premises” means land or a building occupied or capable of being occupied as a residence, but not including hotel or holiday accommodation.

Provided that this paragraph shall not apply where such services are supplied in respect of -

- (a) car park services; or

- (b) conference or exhibition services, except where such services are provided for educational institutions as part of learning”;
9. Community, social and welfare services provided by National Government, County Government or any Political Sub-division thereof.
10. Insurance agency, insurance brokerage, stock exchange brokerage and tea and coffee brokerage services.
11. The supply of –
- (a) services rendered by educational, political, religious, welfare and other philanthropic associations to their members, or
- (b) social welfare services provided by charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act Cap 108, or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non Governmental Organization Co-ordination Act, No. 19 of 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act, Cap 470, and approved by the Commissioner of Social Services.

Provided that this paragraph shall not apply where any such services are rendered by way of business.

12. The following entertainment services –
- (a) stage plays and performances which are conducted by educational institutions, approved by the Cabinet Secretary for the time being responsible for education as part of learning;
- (b) sports, games or cultural performances conducted under the auspices of the Ministry for the time being responsible for culture and social services”;
13. Accommodation and restaurant services provided within the following premises by the proprietors thereof:-
- (a) establishments operated by an educational training institutions approved by the Cabinet Secretary for the

time being responsible for education for the use of the staff and students by that institution; or

- (b) establishments operated by a medical institution approved by the Cabinet Secretary for the time being responsible for health for the use by the staff and patients of such institutions; or
 - (c) canteens and cafeterias operated by an employer for the benefit of his employees.
14. Conference services conducted for educational institutions as part of learning where such institutions are approved by the Ministry for the time being responsible for Education.
 15. Car park services provided by National Government, County Government, any Political Sub-division thereof by an employer to his employees on the premises of the employer.
 16. The supply of airtime by any person other than by a provider of cellular mobile telephone services or wireless telephone services.
 17. Betting, gaming and lotteries services.
 18. Hiring, leasing and chartering of aircrafts

SECOND SCHEDULE

S. 7(2)

ZERO-RATING

PART A – ZERO RATED SUPPLIES

Where the following supplies, excluding hotel accommodation, restaurant or entertainment services where applicable, take place in the course of a registered person's business, they shall be zero rated in accordance with the provisions of Section 7 –

1. The exportation of goods or taxable services.
2. The supply of goods or taxable services to an export processing zone business as specified in the Export Processing Zones Act (Cap.517), as being eligible for duty and tax free importation.
3. Shipstores supplied to international sea or air carriers on international voyage or flight.
4. The supply of coffee and tea for export to coffee or tea auction centers.
5. Transportation of passengers by air carriers on international flight.

6. The supply of taxable services to international sea or air carriers on international voyage or flight.
7. The transfer of a business as a going concern by a registered person to another registered person.
8. The supply of natural water, excluding bottled water, by a National Government, County Government, any political subdivision thereof or a person approved by the Cabinet Secretary for the time being responsible for water development, for domestic or for industrial use.

PART B

ZERO RATED SUPPLIES TO PUBLIC BODIES, PRIVILEGED PERSONS AND INSTITUTIONS

The following taxable supplies shall be zero-rated when supplied by a registered person before the imposition of tax or imported before clearance through the customs by or on behalf of the following persons subject to the limitations specified in this Schedule:-

1. Supply to Commonwealth and Other Governments

- (a) Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such vessel.
- (b) Goods for the use of any of the Armed Forces of any allied power.

2. Supply to Diplomat or First Arrivals Persons

(1) Household and personal effects of any kind imported by entitled personnel or their dependants including one motor vehicle imported or supplied to them prior to clearance through customs within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival, as may be approved by the Commissioner of Customs in specific cases where the entitled personnel have not been granted zero rating status in any other section of this schedule.

Provided that the zero rating shall apply to entitled personnel who may have arrived for a new contract notwithstanding their previous residential status in Kenya while in execution of another assignment, provided further that each contract is for a term not less than two years.

(2) One motor vehicle which the ministry responsible for foreign affairs is satisfied as having been supplied or imported as a replacement

for a motor vehicle originally imported or supplied under paragraph (1) which has been written off due to accident, fire or theft:

Provided that tax shall be payable at the appropriate rate if the written off motor vehicle is disposed of locally.

(3) Taxable supplies for the official use of the United Nations or its specialized agencies or any Commonwealth High Commission, or of any foreign embassy, consulate or diplomatic mission in Kenya.

(4) Taxable supplies for the use of a high official of the United Nations or its specialized agencies, or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such zero rating status is made by the Cabinet Secretary responsible for foreign affairs.

(5) Taxable supplies Goods for the United Nations or any of its specialized agencies for the support of a project in Kenya.

(6) On first arrival in Kenya or within three months of that date, the household and personal effects, including one motor vehicle, of an employee of the United Nations, or of its specialized agencies, of any Commonwealth High Commission, or of any foreign embassy, consulate or diplomatic mission, where the employee:

(a) is not engaged in any other business or profession in Kenya; and

(b) has not been granted any other zero rating status under this schedule.

(7) Any motor vehicle acquired under zero rating status pursuant to the provisions of this paragraph shall on re-sale or upon other disposition, whether or not for any material consideration, be liable to tax.

3. Supply to Donor Agencies with Bilateral or Multilateral Agreements

(1) Household and personal effects of any kind, including one motor vehicle imported by or supplied prior to clearance through Customs to the entitled personnel or their dependants, within ninety days of their first arrival in Kenya or such longer period not exceeding three hundred and sixty days from the date of his arrival, as may be approved by the relevant authority in specific cases where the entitled personnel have not been granted any zero rated status under this schedule.

Provided that the zero rated status under this paragraph shall apply:

- (i) to entitled personnel who may have arrived for a new contract for a term of not less than two years, not withstanding their previous residential status in Kenya while in execution of another assignment;
- (ii) only once every four years where there is an on going project; and
- (iii) to an additional motor vehicle where there is a bilateral agreement between the Government and aid agency.

(2) One motor vehicle, which the Commissioner is satisfied, is supplied or is imported as a replacement of another motor vehicle originally supplied or imported under paragraph (1) and which has been written off due to accident, fire or theft:

Provided that any motor vehicle acquired free of tax pursuant to the provisions of this item shall on resale or upon other disposition whether or not for any material consideration be liable for tax.

4. Supply to International and Regional Organizations

Goods and equipment imported by or supplied to donor agencies, international and regional organisations with Diplomatic accreditation or bilateral or multilateral agreements with Kenya for their official use.

5. Supply to the War Graves Commission.

Taxable supplies including official vehicles, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission, but excluding office supplies and equipment and the property of the Commission's staff.

6. Passengers' Baggage and personal effects

Goods imported by passengers arriving from places outside Kenya, subject to the limitations and conditions specified in the following paragraphs.

- (1) The goods shall be -
 - (a) the property of and accompanying the passenger, except as provided in paragraph (7);
 - (b) for the personal or household use of the passenger in Kenya; and
 - (c) of such kinds and in such quantities as the proper officer may allow.

(2) Notwithstanding paragraph (1)(c), the following goods shall not be zero-rated under this item -

- (a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof, except as provided in paragraphs (6) and (7);
- (b) fabrics in the piece;
- (c) motor vehicles except, as provided in paragraphs (3) and (4);
- (d) any trade goods, or goods for supply or disposal to other persons;

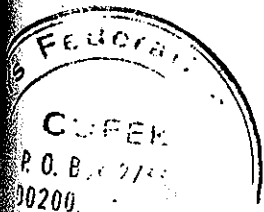
(3) Subject to paragraphs (1) and (2), the following goods may be zero-rated under this item when imported as baggage by a person on first arrival or by a returning resident of Kenya whom the proper officer is satisfied is *bona fide* changing residence from a place outside Kenya to a place within Kenya-

- (a) wearing apparel;
- (b) Personal and household effects of any kind which were in his personal or household use in his former place of residence;
- (c) one motor vehicle, (excluding buses and minibuses of a seating capacity of more than 13 passengers and load-carrying vehicles of a load carrying capacity exceeding two tones) which the passenger has personally owned and used outside Kenya for at least twelve months (excluding the period of the voyage in the case of shipment);

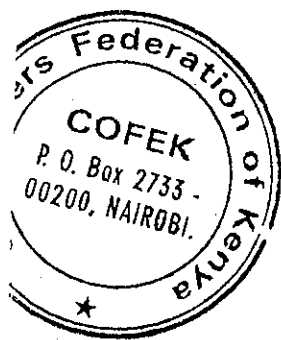
Provided -

- (i) the person has attained the age of eighteen years; and
- (ii) where the person has previously been granted zero-rating under this paragraph, any subsequent zero-rating shall not apply unless such person has used the motor vehicle so imported into Kenya for a period of not less than four years, and tax has been paid for the motor vehicle upon which zero rating had previously been granted.

(4) Subject to paragraphs (1) and (2) the following goods may be zero-rated under this item when imported as baggage by a person whom



the proper officer is satisfied is making a temporary visit not exceeding three months to Kenya -



- (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
- (b) consumable provisions and non-alcoholic beverages, in such quantities and of such kinds as are, in the opinion of the proper officer, consistent with his visit;
- (c) goods imported by a returning resident, being an employee of an international organization the headquarters of which are in Kenya, and who has been recalled for consultations at the organization's headquarters.

(5) Subject to paragraphs (1) and (2), the following goods may be zero rated under this item imported as baggage by a person who the proper officer is satisfied is a resident of Kenya returning from a visit outside Kenya and who is not changing residence in accordance with paragraphs (3) and (4)-

- (a) wearing apparel;
- (b) personal and household effects which have been in his personal or household use.

(6) Subject to paragraph (1) and subject to subparagraph (b) of this paragraph, tax shall not be levied on the following goods imported by, and in the possession of a passenger-

- (a) spirits (including liquors) or wine, not exceeding one litre or wine not exceeding two litres;
- (b) perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;
- (c) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight:

Provided that the tax free allowance under this paragraph shall be granted only to passengers who have attained the age of eighteen years.

(7) Subject to paragraphs (1) and (2) -

- (a) the zero rating granted in accordance with paragraphs (3), (4) and (5) may be allowed in respect of baggage imported within ninety days of the date of arrival of the passenger or such further period, not exceeding three

hundred and sixty days from such arrival, as the Commissioner may allow;

- (b) the tax free allowances granted in accordance with paragraph (6) shall not be allowed in respect of goods specified in the paragraph imported in unaccompanied baggage.

(8) where any person who has been granted zero-rating under paragraphs (3) or (4) changes his residence to a place outside Kenya within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period, not exceeding sixty days from the date he changes such residence to a place outside Kenya, as the Commissioner may allow, otherwise tax shall become due and payable from the date of importation.

(9) subject to paragraphs (1) and (2), goods up to the value of three hundred United States Dollars for each traveler in respect of goods, other than goods referred to in paragraph (9), shall be zero rated when imported by the traveler in his or her accompanied baggage, or upon his or her person and declared by him or her to an officer, provided that the person has been outside Kenya for a period in excess of twenty-four hours.

7. Relief goods supplied or imported for emergency use

Taxable goods for emergency relief purposes for use in specific areas and within a specified period, supplied to or imported by the Government or its approved agent, a non-governmental organization or a relief agency authorized by the Cabinet Secretary responsible for disaster management, where-

- (a) the goods are for use in areas where a natural disaster or calamity has occurred in Kenya; or
- (b) the goods are intended for use in officially recognized refugee camps in Kenya;
- (c) the goods are household utensils, food stuffs, materials for provision of shelter or equipment and materials for health, sanitary or educational purposes; and,
- (d) in the case of a natural disaster or calamity, the importation or purchase locally is made within six months or such further period, not exceeding twelve months, as the Commissioner may permit in each case:

8. Supply to National Red Cross Society and St. John Ambulance

Taxable goods supplied or imported for official use in the provision of relief service.

9. Supply of Protective Apparel, Clothing Accessories and Equipment.

Articles of apparel, clothing accessories and equipment specially designed for safety or protective purposes for use in registered hospitals and clinics or by county government or local authorities in fire fighting.

