

Fifth Schedule

(Section 4 = Zero Rated)

Serial No	Description
(1)	(2)
	NEW / inserted Deletion or Omitted Substituted Finance Act 2021
	the following new Serial Nos. and the entries relating thereto shall with effect from the 1st June, 2021 be added, namely:-
16	Milk (PCT heading 04.01).
17	Fat filled milk excluding that sold in retail packing under a brand name or a trademark (PCT heading 1901.9090).
18	<p>(i) Supply, repair or maintenance of any ship which is neither;</p> <p style="padding-left: 40px;">a. a ship of gross tonnage of less than 15 LDT; nor</p> <p style="padding-left: 40px;">b. a ship designed or adapted for use for recreation or pleasure.</p> <p>(ii) Supply of spare parts and equipment for ships falling under (i) above.</p> <p>(iii) Supply of equipment and machinery for salvage or towage services.</p> <p>(iv) Supply of equipment and machinery for other services provided for the handling of ships in a port."</p>