TWELFTH SCHEDULE 454 *
[Sections 65A and 65C]

1. PART I - Equipment and services applicable to a planter or an horticulturist

- Agricultural and horticultural appliances for spraying liquids or powders
- Agricultural plastic crates
- Agricultural dehumidifiers
- Aquaponics test kits
- Branch chopper
- Bush cutters
- Cooling chamber
- Dryers for agricultural products
- Dutch buckets/pots system
- Earth auger
- Fencing, including poles
- Fertigation pumps
- Fil horticole
- Fogging machine
- Forced air dryers for fruits and vegetables
- Generators
- Greenhouse cooling pads
- Green houses
- Greenhouse fans
- Greenhouse film cover
- Greenhouse grow lights
- Hand tools including spades, forks, rakes, secateurs
- Handy blower
- Harvesting and threshing machinery
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Hydroponic filters
- Hydroponic trough systems
- Industrial type agro processing equipment
- Industrial type chill room or cold room
- Insect traps
- Insect/bird proof nets
- Irrigation equipment
- Irrigation hose
- Land preparation works
- Machinery for the preparation of fruits, nuts or vegetables
- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
- Manure spreaders and fertiliser distributors
• Mesh bags
• Mini tiller, including blade
• Net cups and pots
• PH meters and EC meters
• Plant support clips
• Plastic mulch
• Post-harvest equipment
• Protective masks
• Refractometer
• Rental of land leased for agricultural purposes
• Seeds distributors, seeds trays, sowing machines and transplanter
• Shade screens
• Sharlon shades
• Spare parts for agricultural machinery and equipment
• Straw and fodder bailers
• Tractors up to 120 hp, trailers, ploughs, furrowers, tillers, rotovators, blades, buckets, seeders, harrows and hoes
• Tyres used for tractors
• Vertical grow towers
• Water tanks
• Weed mats
• Weight scales

2. **PART II - Equipment applicable to a pig breeder**
• Cooling fans
• Farrowing crates
• Gestation crates
• Heat lamps
• Heavy-duty high-pressure cleaning equipment (industrial type)
• Heavy-duty water pumping equipment (industrial type)
• Hot blasts
• Incubators
• Industrial type chill room or cold room
• Nursery crates
• Pig drinkers
• Pig feeders

3. **PART III - Equipment applicable to a breeder other than pig breeder**
• Bush cutters
• Cages
• Chicken crates
• Coops
• Dairy machinery
The Value Added Tax Act

- Debeaking machines, vaccinators
- Drenching guns
- Drinkers, feed trough and battery cages
- Feed grinders
- Heavy-duty high-pressure cleaning equipment (industrial type)
- Heavy-duty water pumping equipment (industrial type)
- Incubators, chippers and brooders
- Industrial type chill room or cold room
- Machinery for preparing animal feed
- Machines for grading eggs
- Milking machines and milk tanks
- Pregnancy diagnosis kits for cows
- Ventilation fans
- Water tanks

4. **PART IV - Equipment applicable to an apiculturist**
   - Honey extractor
   - Smoking-out apparatus for bee-keeping

5. **PART V - Equipment applicable to a fisherman**
   - Equipment used in fishing vessels (off lagoon)
   - Industrial type chill room or cold room
   - Outboard and inboard motors of less than 25 hp
   - VHF telecommunications radio

6. **PART VI - EQUIPMENT APPLICABLE TO A BAKER**
   - Bakery machine of HS codes 8438.10
   - Bread slicer
   - cutting machine
   - Depositing machine, for depositing on trays (flat and baguette) with retracting belt
   - Dough mixer, dough hopper and pre-portioner, dough divider
   - Fermentation room
   - Industrial ovens used in bakery Flour sifter
   - Moulding machine, rounding machine, conical rounder machine, shaping machine, dough
   - Water dosing machine and water cooler Metal detector machine

7. **PART VII – EQUIPMENT APPLICABLE TO A TEA CULTIVATOR**
   - Hand-held plucking shear
   - Hand-held pruning machine
   - Motorised tea harvester