TWELFTH SCHEDULE 434 *

[Sections 65A and 65C]

PART I - Equipment applicable to a planter or an horticulturist

Tractors up to 120 hp, trailers, ploughs, furrows, tillers, rotovators, blades, buckets, seeders, harrows and hoes

Manure spreaders and fertiliser distributors

Seeds distributors, seeds trays, sowing machines and transplanters

Harvesting and threshing machinery

Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables

Machinery for the preparation of fruits, nuts or vegetables

Hand tools including spades, forks, rakes, sécateurs

Agricultural and horticultural appliances for spraying liquids or powders

Agricultural plastic crates

Industrial type agro processing equipment

Cooling chamber

Forced air dryers for fruits and vegetables

Heavy-duty high-pressure cleaning equipment (industrial type)

Heavy-duty water pumping equipment (industrial type)

Spare parts for agricultural machinery and equipment

Weed mats

Plastic mulch

Post-harvest equipment

Dryers for agricultural products

Weight scales

Refractometer

Straw and fodder bailers

Tyres used for tractors

Industrial type chill room or cold room

Fil horticole 436* 

Greenhouse film cover

* Please refer to endnotes at Appendix
Bush cutters

Fencing, including poles

Insect/bird proof nets

PH meters and EC meters

Protective masks

Fertigation pumps

Green houses

Hydroponic filters

Irrigation equipment

Shade screens

Sharlon shades

Water tanks

PART II - Equipment applicable to a pig breeder

Heavy-duty high-pressure cleaning equipment (industrial type)

Heavy-duty water pumping equipment (industrial type)

Industrial type chill room or cold room

Cooling fans

Farrowing crates

Gestation crates

Heat lamps

Hot blasts

Incubators

Nursery crates

Pig drinkers

Pig feeders
PART III - Equipment applicable to a breeder other than pig breeder

Milking machines and milk tanks
Dairy machinery
Incubators, chippers and brooders
Machines for grading eggs
Drenching guns
Bush cutters
Drinkers, feed trough and battery cages
Debeaking machines, vaccinators
Heavy-duty high-pressure cleaning equipment (industrial type)
Heavy-duty water pumping equipment (industrial type)
Industrial type chill room or cold room

Cages
Chicken crates
Coops
Feed grinders
Ventilation fans
Water tanks

PART IV - Equipment applicable to an apiculturist

Smoking-out apparatus for bee-keeping
Honey extractor

* Please refer to endnotes at Appendix
PART VIA – EQUIPMENT APPLICABLE TO A TEA CULTIVATOR

Hand-held plucking shear
Hand-held pruning machine
Motorised tea harvester
(h) any refund of VAT to the applicant and his spouse shall not, in the aggregate, exceed 500,000 rupees.

(i) No refund shall be made in relation to an immovable property -

(a) situated on Pas Geometriques;

(b) acquired under -

(i) the Investment Promotion (Real Estate Development Scheme) Regulations 2007;

(ii) the Investment Promotion (Property Development Scheme) Regulations 2015; or

(iii) the Investment Promotion (Invest Hotel Scheme) Regulations 2015;

(c) situated in a Smart City under the Investment Promotion (Smart City Scheme) Regulations 2015.

[THIRTEENTH SCHEDULE] Repealed 454*

Note: The electronic version of the enactments is for information purposes only. The authoritative version is the printed version.