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**PUBLISHED BY AUTHORITY**

## LEGAL NOTICE NO. 130 OF 2025

THE VALUE ADDED TAX ACT, 2011  
(Act No. 12 of 2011)THE VALUE ADDED TAX ACT (AMENDMENT OF SCHEDULES) NOTICE, 2025  
(Under section 85)

In exercise of the powers conferred by Section 85 of the Value Added Tax, Act, 2011, the Minister for Finance issues this notice -

***Citation and commencement.***

1. (1) This Notice may be cited as the Value Added Tax Act (Amendment of Schedules) Notice, 2025 and shall be read as one with Legal Notice No. 270 of 2022.

(2) This Notice shall come into operation on the date of its publication in the gazette.

***Amendment of Schedules***

2. (1) The First Schedules to the Value Added Tax, Act, 2011 is amended in -

(a) PART A on EXEMPT SUPPLY OF SERVICES by deleting clause 1(k) in its entirety;

(b) PART B on EXEMPT SUPPLY OF GOODS

(i) clause 1(1)(b) by deleting "1.975" and replacing it with "1.975";

(ii) clause 1(1)(l) by deleting clause (1) (1) and replacing it with a new clause as follows -

"(l) the supply of tap water and waste water services for domestic consumption."

(iii) clause 1(1) is by inserting a new clause (o) immediately after clause (n) as follows -

"(o) the supply of investment-grade precious metals, being refined gold or silver, in bar, ingot or bullion form, of a purity of not less than -

(i) 99.5% gold; or

(ii) 99.9% silver;

(iii) the supply shall be to a financial institution licensed under the Financial Institutions Act, 2005;

(iv) the supply shall be approved by the Central Bank of Eswatini;

(v) the supply shall be for purposes of trade or investment; and

(vi) such precious metals shall be sourced, refined or traded in accordance with the Mines and Minerals Act, 2011.”

(c) clause (o), below sub-clause (vi), by inserting a new definition –

“investment-grade precious metals” in this clause means gold and silver that meet the minimum purity thresholds specified in the Second Schedule and that are in the form of bars, ingots, or coins traded or held for investment purposes and not intended for consumption, manufacturing or ornamental use.”

(d) clause 14, by deleting sub-clause 2 in its entirety and replacing it with a new sub-clause (2) as follows -

“(2) (a) Subject to sub-clause (4) other goods imported as accompanied baggage of a traveller and purchased from a non-registered vendor in South Africa or outside South Africa as provided under the Value Added Tax Agreement to a total value for tax purposes not exceeding ten thousand Emalangeni (E10,000) per traveller, shall be exempt from tax; and

(b) The exemption in sub-clause (a) shall not apply to a hawker, who shall instead be entitled to an exemption on the goods to a total value for tax purposes not exceeding one thousand Emalangeni (E1,000) per traveller.”

(e) clause 14 (3) by deleting “three times” between the word traveller and the word “during” and replacing it with the word “once”.

(2) The Second Schedule to the Value Added Tax Act, 2011 is amended -

(a) under PART B on ZERO RATED SUPPLY OF GOODS CONSISTING OF CERTAIN FOODSTUFFS

(i) in clause 1(f) by deleting “condensed milk.

(ii) in clause 1 is by inserting a new clause (l) immediately after clause (k) as follows -

“(l) fresh mealies (lifutfo) fit for human consumption, not further prepared or processed.”

(b) under PART C on SUPPLY OF OTHER GOODS AND SERVICES

(i) in clause 3(d) by inserting the following words between “drugs” and “supplied”-

“including other wadding, absorbent cotton wool, gauze, bandages, surgical gloves and similar articles (including dressings, adhesive plasters, poultices), sterile surgical catgut, similar

sterile suture materials, syringes, sterile tissue surgical wound closure and other medical or surgical accessories provided or used in the course of medical services”

(c) under Part C by adding the following new clause (4) and clause (5) after immediately after clause 3 -

“4. The supply of reusable nappies and reusable nappy inserts for use by babies and for medical purposes.

5. The supply of sanitary pads, sanitary towels or tampons.”

**NEAL RIJKENBERG**  
*MINISTER OF FINANCE*