



ESWATINI DAIRY BOARD (EDB)

NOTICE OF EDB LEVY ON DAIRY AND DAIRY RELATED PRODUCTS WITH VAT ACT (AMENDMENT OF SCHEDULES)

***LEVY ON MILK AND DAIRY PRODUCTS REGULATIONS, 2011 (LEGAL NOTICE NO. 27 OF 2011)**

***THE DAIRY REGULATIONS, 2021**

***THE VALUE ADDED TAX ACT (AMENDMENT OF SCHEDULES) NOTICE, 2022**

Effective Date: 01 September, 2022

SCHEDULE

TARRIF CODES	PRODUCT	EDB DOMESTIC LEVY (% OF THE INVOICE VALUE)	EDB IMPORT LEVY (% OF THE INVOICE VALUE)	ERS VAT (% OF THE INVOICE VALUE)
0401	UHT Milk Full Cream, Low Fat, Fat Free	0	10	0
0401	Fresh Milk, Low Fat or Skim Milk, Liquid Milk, Raw Milk	0	12	0
0402	Condensed Milk	0	10	0
0402	Powdered Milk	0	10	0
0402	Skim Milk Powder	0	10	0
0402	Full Cream Milk Powder	0	10	0
0402	Creamers (e.g. Cremora, Ellis Brown etc.)	0	10	0
0403	Fermented Milk / Emasi / Butter Milk	0	12	0
0403	Fresh / Sour Cream or UHT	0	10	0
0403	Yoghurt/Sip	0	10	15
0403	Buttermilk Powder	0	10	0
0403	Cultured Milk	0	10	0
0404	Whey	0	10	0
0405	Butter	0	10	0
0406	Cheese (cheddar, Gouda or other), Curd, and combinations	0	10	15
0409	Honey (Natural), Honey products	0	10	15
0410	Edible Products of animal origin not elsewhere specified or included in the Tariff Book, Edible mixtures and Edible combinations.	0	10	15
1517	Margarine (Solid, Liquid, Shortenings etc.)	0	10	0
1517	Edible mixtures and Edible combinations, (e.g Pangrease, Release etc.)	0	10	15
1702	Honey (Artificial)/Caramel, Lactose, etc.	0	10	15
1806	Chocolate ice-cream mix and ice milk mix, other chocolate ice-cream mix and ice milk.	0	10	15
1901	Dessert /Mixtures / Dairy Blends	0	10	15
1901	Baby Formulas	0	10	0
2106	Milk Substitutes	0	10	15
2105	Ice cream and other edible ice, whether or not containing cocoa	0	10	15
2009	Dairy Juices	0	0	15
2309	Milk based animal feed (e.g. milk replacer.)	0	10	0
3501	Casein, caseinates and other casein derivates.	0	10	15
3502	Albumins (including concentrates of two or more whey proteins, e.g. Generic Whey etc.	0	10	15

***All Importers/Traders of the above listed products require an import permit from Eswatini Dairy Board (EDB).**

*** Non/False declaration and failure to endorse the permit will result in a penalty**

*** All Other Terms and Conditions shall apply.**

WEBSTER PRINT 2404 0048

**FOR FURTHER INFORMATION PLEASE CONTACT THE EDB PERMIT
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