

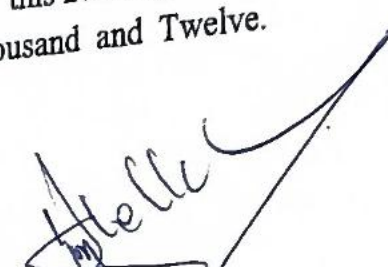
**FOURTH SCHEDULE** (section 142 (6))

**GOODS EXEMPT FROM VALUE ADDED TAX  
EDUCATIONAL, TECHNICAL, CULTURAL, RELIGIOUS  
AND LITERARY ITEMS**

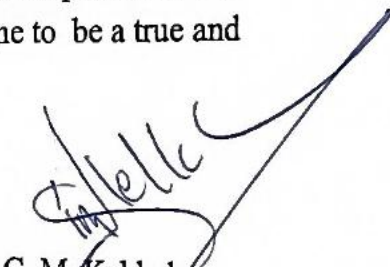
- 1 Religious books, bound and unbound, pamphlets, booklets, leaflets, scripture, and prayer cards and religious mottoes and pictures unframed, for the promotion of religion, and materials to be used exclusively in the manufacture thereof, but not including forms, stationery or annual calendars.
- 2 Chalkboards, tack boards, desks, tables and chairs, including upholstered chairs, when sold to or imported by educational institutions for their own use and not for resale, and articles and materials for use exclusively in the manufacture of the tax-exempt goods specified in this paragraph.
- 3 The following printed matter, articles and materials-
  - (a) school annuals, bound literary papers regularly issued at stated intervals, not less frequently than four times yearly, sheet music, manuscripts, national manufacturing, industrial or trade printed books that contain no advertising and are solely for educational, technical, cultural or literary purposes, articles and materials for use exclusively in the manufacture or production of the foregoing;
  - (b) phonograph records and audio tapes authorised by the Government for the instruction and materials for use exclusively in their manufacture;
  - (c) books purchased or imported by public libraries;
  - (d) printed matters for use by school boards, schools and colleges and not for sale, and articles and materials for use exclusively in the manufacture or production of the printed matters;
  - (e) utensils, instruments and other apparatus that are designed for use in classroom instruction and that are to be employed directly in teaching;
  - (f) maps, charts, diagrams, posters, motion picture films, filmstrips, microfilms, slides and other photographic reproductions and pictorial illustrations, reproductions of art, sound and video recordings,

- (g) models, static or moving, parts of the foregoing, all of the foregoing for use by public libraries, public museums, or institutions established solely for educational, scientific or religious purposes, and not for sale or rental, articles and materials for use exclusively in the manufacture of the foregoing; and
- (g) goods for placement as exhibits in public museums, public libraries, colleges or schools and not for sale.

PASSED in the National Assembly this 27th day of June  
In the year of Our Lord Two Thousand and Twelve.

  
D. C. M. Kebbeh  
Clerk of the National Assembly

THIS PRINTED IMPRESSION has been carefully  
Compared by me with the Bill which has passed in the  
National Assembly, and found by me to be a true and  
correct copy of the said Bill.

  
D. C. M. Kebbeh  
Clerk of the National Assembly