



VAT EXEMPT LIST UPDATE

Below is the list of formerly exempt, now **taxable** consumer goods

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| ✓ Albacore or longfinned tunas, fresh or chilled | ✓ Flying fish, excluding livers and roes | ✓ Other beans, dried, shelled, whether or not skinned or split |
| ✓ Yellowfin tunas, fresh or chilled | ✓ Fillet of flying fish, fresh or chilled | ✓ Broad beans, dried, shelled, whether or not skinned or split |
| ✓ Skipjack or stripe bellied bonito, excluding livers and roes, fresh or chilled | ✓ Fillet or other fish, fresh or chilled | ✓ Other leguminous vegetables, dried, shelled, whether or not skinned or split |
| ✓ Bigeye tunas, fresh or chilled | ✓ Fillet of flying fish, frozen | ✓ Manioc (cassava), fresh, chilled, frozen or dried, |
| ✓ Bluefin tunas, fresh or chilled | ✓ Fillet of other fish, frozen | ✓ Sweet potatoes, fresh, chilled, frozen or dried |
| ✓ Southern bluefin tunas, fresh or chilled | ✓ Fresh butter | ✓ Arrowroot, fresh, chilled, frozen or dried |
| ✓ Other tunas, fresh or chilled | ✓ Salted Butter | ✓ Dasheens, fresh, chilled, frozen or dried |
| ✓ Herrings, excluding livers and roes, fresh or chilled | ✓ Cauliflowers, fresh or chilled | ✓ Eddoes, fresh, chilled, frozen or dried |
| ✓ Cod, excluding livers and roes, fresh or chilled | ✓ Brussels sprouts, fresh or chilled | ✓ Tannias, fresh, chilled, frozen or dried |
| ✓ Sardines, fresh or chilled | ✓ Turnips, fresh or chilled | ✓ Yams, fresh, chilled, frozen or dried |
| ✓ Mackerel, fresh or chilled | ✓ Beets, fresh or chilled | ✓ Other roots and tubers, fresh, chilled, frozen or dried |
| ✓ Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout, excluding livers and roes, fresh or chilled | ✓ Blackeye peas, fresh or chilled | ✓ Sapodillas, fresh |
| ✓ Flying fish, excluding livers and roes, fresh or chilled | ✓ Other Peas, fresh or chilled | ✓ Coconut oil |
| ✓ Other fish, excluding livers and roes, fresh or chilled | ✓ Asparagas, fresh or chilled | ✓ Margarine excluding liquid margarine |
| ✓ Albacore or longfinned tunas, frozen | ✓ Aubergines (egg-plants), fresh or chilled | ✓ Imitation lard and lard substitutes (shortening) |
| ✓ Yellowfin tunas, frozen | ✓ Split pea, dried, shelled, whether or not skinned or split | ✓ Canned corned beef of bovine animals |
| ✓ Skipjack or stripe-bellied bonito, frozen | ✓ Blackeye peas, dried, shelled, whether or not skinned or split | ✓ Canned sardines |
| ✓ Bigeye tunas, frozen | ✓ Chickpeas (garbanzos), dried, shelled, whether or not skinned or split | ✓ Biscuits, unsweetened |
| ✓ Bluefin tunas, frozen | ✓ Other peas, dried, shelled, whether or not skinned or split | ✓ Table salt in retail packages of not more than 2.5 kgs |
| ✓ Southern bluefin tunas, frozen | ✓ Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek, dried, shelled, whether or not skinned or split | ✓ Other table salt |
| ✓ Other tunas, frozen | ✓ Small red (adzuki) beans (Phaseolus or vigna angularis), dried shelled, whether or not skinned or split | |
| ✓ Herring, excluding livers and roes, frozen | ✓ Red kidney beans, dried, shelled, whether or not skinned or split | |
| ✓ Cod, excluding livers and roes, frozen | ✓ Other kidney beans, dried, shelled, whether or not skinned or split | |
| ✓ Sardines, frozen | | |
| ✓ Mackerel, frozen | | |
| ✓ Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout, excluding livers and roes | | |

Below is the list of formerly exempt, now **zero-rated** consumer goods

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| ✓ Fresh milk of a fat content, by weight, not exceeding 1% | ✓ Rice in the husk (Other than for sowing) | ✓ Wholly milled parboiled rice, in packages of not more than 10kg |
| ✓ Fresh milk of a fat content, by weight, exceeding 1% but not exceeding 6% | ✓ White rice, in packages for retail sale | ✓ Other wholly milled parboiled rice |
| ✓ Fresh milk of a fat content, by weight, exceeding 6% | ✓ Other white rice | ✓ Broken rice in packages for retail sale |
| ✓ Powdered milk of a fat content, by weight not exceeding 1.5% | ✓ Parboiled rice, in packages for retail sale | ✓ Other broken rice |
| ✓ Powdered milk of a fat content, by weight exceeding 1.5%: not containing added sugar or other sweetening matter | ✓ Other parboiled rice | ✓ Flour of durum wheat |
| ✓ Other Powdered milk of a fat content, by weight exceeding 1.5% | ✓ Semi-milled white rice in packages of not more than 10 kg | ✓ Other flour |
| ✓ Evaporated milk | ✓ Other semi-milled white rice | ✓ Cane sugar (for retail sale in packages of not more than 10kgs) |
| | ✓ Semi-milled parboiled rice in packages of not more than 10 kg | ✓ Other cane sugar |
| | ✓ Other Semi-milled parboiled rice | ✓ Preparations for infant use, put up for retail sale |
| | ✓ Wholly milled white rice, in packages of not more than 10kg | |
| | ✓ Other wholly milled white rice | |

Below is the list of newly exempt consumer goods

- ✓ A supply of pharmaceuticals as prescribed by Regulations