

## **GST ZERO RATING: OTHER SUPPLIES AND IMPORTS**

1.) In this schedule -

“Unprocessed” in relation to food, means that the food contains no additives, other than vitamins or minerals, and has not been subjected to a process or treatment other than pasteurizing, freezing, chilling or packaging, a mechanical process, or a process that solely employs the elements of weather.

“Processed,” in relation to food means that the food has been subjected to either cooking boiling, baking, seasoning, mixing or complimented with other foods, preservatives, extracting, extruding, fermentation, canning or a combination of one more of the above mentioned processes or other treatments that transform the food from its natural state to a new product.

2.) Subject to the regulation, a taxable supply or taxable import is zero-rated for the purposes of this Act if it is a supply or import of one of the following items-

### **I. FOOD FOR HUMAN CONSUMPTION**

**1. Food for human consumption if the food is of a kind itemized in the following table:**

<b>Item</b>	<b>Description</b>
	<i>Unprocessed Foods:</i>
1	Rice
2	Flour
3	Corn
4	Fresh meat from any animal, bird or fish
5	Edible offal of bovine animals, swine & sheep
6	Eggs
7	Beans
8	Fresh fruits and vegetables (locally produced)
9	Salt
10	Fresh Milk ( locally produced)
11	Tea
	<i>Processed Foods:</i>
1	Bread, Corn & Flour tortilla & locally produced sweet bread and bun
2	Cooking Lard
3	Margarine
4	Baby Formula
5	Sugar
6	Condensed Milk
7	Powdered Milk
8	Cooking Oil
9	Instant Coffee
10	Chicken Sausages (Canned)
11	Corned Beef (in cans)
12	Yeast
13	Oats
14	Luncheon Meat
15	Potted Meat
16	Chocolate Powdered Drinks
17	Macaroni and Cheese
18	Cereals
19	Percolated Coffee
20	Edible meats of swine salted or in brine
21	Edible meats of bovine animals salted or in brine
22	Soup and broth in soil or powdered form (including ramen)
23	Preparations of malt extract

2.) Any live bird, fish, crustacean, mollusk or other animal of a kind generally used as, or producing, food for human consumption.

## **II. SUPPLIES CONNECTED WITH AGRICULTURE, LIVESTOCK BIRDS AND FISH, CRUSTACEAN, MOLLUSK AND OTHER**

1. Hatching eggs
2. Animals feeding stuff suitable for any live bird, fish crustacean, mollusk, or other animal of a kind generally used as, or producing, food for human consumption or for any draught animal.
3. Concentrated feed for bovine animals and swine.
4. Seeds and other means of propagation of plants and plants that are used for providing either food listed in item 1 of this schedule or a feeding stuff referred to in item III above.
5. Preparations formulated for agricultural use, namely, fertilizers, pesticides, fungicides and herbicides
6. Land preparation for agriculture, harvesting and crop-dusting services.
7. Barbed wire
8. Irrigation Pipes and hoses
9. Spare parts for Tractors
10. Cables for Banana Industry
11. Sugar Cane Loading Machines

## **III. UTILITIES**

1. A Supply of water (other than water supplied in bottles or similar containers) or domestic sewerage services.
2. Butane Gas for domestic use

## **IV. MEDICINES AND MEDICAL SUPPLIES FOR HUMAN USE**

1. Analgesics in the form of liquids, tablets, capsules, or other solid dosage forms for oral or rectal use.
2. Cough and cold preparations in the form of liquid, tablets, capsules or other solid dosage forms for oral or nasal use.
3. Diagnostic-testing kits and devices for testing glucose in blood and urine.
4. Insulin and Insulin Syringes with needles and devices of a type not exceeding 100 units (1.0 ML) capacity, for the administration of U-100 insulin.
5. Oral rehydration preparations in the form of salts and solutions of W.H.O/ Paramacopoeia standards.
6. Dialysis fluids
7. Oxygen
8. Anti-Retroviral Medicines

## **V. ITEMS FOR HOUSEHOLD USE**

1. Laundry Washing Soap Powder

## **VI. HOUSEHOLD APPLIANCES**

1. Stoves and Ranges/ Cookers
2. Refrigerators for Domestic Use
3. Washing Machines for Domestic Use

## **VII. ITEMS AND SUPPLIES FOR USE IN EDUCATION**

1. Exercise Book
2. Notebooks
3. Pencils, crayons, lead pencils, erasers, pencil holders for use in schools

## **VIII. OTHER**

1. Frames for Eye Glasses