

# **LIST OF ZERO-RATED SUPPLIES**

## **EFFECTIVE FEBRUARY 1ST, 2010**

- **Wheat Flour**
- **Brown, white rice & broken rice imported in bulk for repackaging**
- **Milk** (Fresh milk, condensed, powder, evaporated)
- **Cane sugar**
- **Infant preparation** (milk-based)
- **Pipe-borne water supplied by NAWASA for residential purposes**
- **Fuel** (gasoline, diesel, cooking gas, kerosene)
- **Postage stamps**
- **A supply of electricity by GRENLEC provided for residential purposes, for the first 99kilowatt hours.**

# **LIST OF EXEMPT SERVICES**

**EFFECTIVE FEBRUARY 1ST, 2010**

- **Veterinary services**
- **Medical, surgical, dental, nursing, convalescent, optical services etc.**
- **Educational services**
- **Domestic transportation**
- **International transportation**
- **Financial services**
- **Insurance services**
- **Residential rent; residential property**
- **Services of a nursing home or residential care facility**
- **Marine berthing and dockage**

**LIST OF AGRICULTURAL PRODUCE ON WHICH VAT  
SHOULD BE CHARGED (negative list)**

- Potatoes, fresh or chilled (English/Irish)
- Onions
- Apples
- Garlic
- Grapes
- Pears and quinces
- Mushrooms
- Strawberries
- Plums and sloes
- Raspberries, blackberries, mulberries and loganberries
- Kiwi fruit
- Leeks and other alliaceous vegetables
- Peaches including nectarines
- Figs
- Apricots dried
- Dates
- Onions dried
- Cranberries, bilberries and other fruits of genus vaccinium