



Department of General Sales Tax

ZERO RATED GOODS

(TAXED AT ZERO PERCENT - NO GST ON THESE GOODS AS OF APRIL 1, 2010)



UNPROCESSED FOODS:

Rice
 Flour
 Corn
 Fresh Meat (Mammal, Bird, or Fish)
 Edible Offal of Bovine Animals,
 Swine & Sheep
 Eggs
 Beans
 Fresh Fruits & Vegetables (Locally
 Produced)
 Salt
 Fresh Milk (Locally Produced)
 Tea

Edible Meats of Swine Salted or in
 Brine (e.g. Pigtail)
 Edible Meats of Bovine Animals
 Salted or in Brine (e.g. Salt Beef)
 Soup & Broth in Solid or Powdered
 Form (including Ramen)
 Preparations of Malt Extract
 Any Live Bird, Fish, Crustacean,
 Mollusk or other Animal of a kind
 Generally Used as, or Producing,
 Food for Human Consumption

EDUCATIONAL ITEMS:

Notebooks/Exercise Books
 School Bags
 Pencils, Crayons, Lead Pencils,
 Erasers, Pencil Holders for Use in
 Schools

MEDICINE:

Analgesics (Pain Killers) - Liquids,
 Tablets, Capsules or Solid Dosage
 Forms for Oral or Rectal Use
 Cough & Cold Preparations (Liquid,
 Tablets, Capsules, Other Solid
 Dosage Forms for Oral or Nasal Use
 Diagnostic Testing Kits And Devices
 to Test Glucose in Blood and Urine
 Insulin
 Insulin Syringes with Needles and
 Devices 100 Units
 (1.0-Ml) Capacity, for the
 Administration of U-100 Insulin
 Oral Rehydration Salts & Solutions
 of W.H.O. / Pharmacopoeia
 Standards
 Oxygen
 Dialysis Fluids

Anti - Retroviral Medicines
 Vitamins and Supplements

HOUSEHOLD ITEMS/SUPPLIES:

Stoves/Rangers/Cookers
 Refrigerators (Domestic Use)
 Washing Machine (Domestic Use)
 Laundry Washing Soap Powder

AGRICULTURE:

Barbed Wire
 Spare Parts for Tractors
 Irrigation Pipes & Hoses
 Cable for Banana Industry
 Hatching Eggs
 Concentrated Animal Feeds
 (Bovine & Swine)
 Animal Feeds for Bird, Fish,
 Crustaceans, Mollusks & Other
 Animals
 Seed & Means of Propagation of
 Plants Used to Produce Foods That
 are Zero-Rated
 Sugar Cane Loading Machines
 Land Preparation for Agriculture,
 Harvesting and Crop Dusting
 Services
 Fertilizers, Pesticides, Fungicides
 and Herbicides

UTILITIES:

A Supply of Water (Other
 Than Bottled Water or Similar
 Containers) or Domestic Sewerage
 Services
 Butane Gas for Domestic Use

OTHERS:

Frames for Eye Glasses

PROCESSED FOODS:

Bread
 Corn & Flour Tortilla
 Sweet Bread & Bun (Locally
 Produced)
 Cooking Lard
 Margarine
 Baby Formula
 Sugar
 Condensed Milk
 Powdered Milk
 Cooking Oil
 Instant Coffee
 Chicken Sausages (Canned)
 Corned Beef (in Cans)
 Yeast
 Oats
 Luncheon Meat
 Potted Meat
 Chocolate Powdered Drinks
 Macaroni & Cheese
 Cereals
 Percolated Coffee



Consumers: Look for the Green GST Registration Certificate when you enter a Store. Always, ask for your GST Tax Receipt
 Remember, every Retailer must utilize a programmable Cash Register or Point of Sale System
 Contact Us At: Hotline - 222-5294; generalsalestax@gst.gov.bz, www.gst.gov.bz; Or Bureau of Standards, Hotline - 0800 283 5587