



# 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

**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](mailto:generalsalestax@gst.gov.bz), [www.gst.gov.bz](http://www.gst.gov.bz); Or Bureau of Standards, Hotline - 0800 283 5587