



Basic Food Products **NOT** subject to VAT



Water

Natural water | Artificial mineral water | Ice | Sparkling water and Soda Water **(Except sweetened and flavored)**



Milk

Milk: Fresh or long life milk (the types available in the market) not containing added sugar or any other sweetener | **Yogurt:** Includes all categories of yogurt whether condensed or with added sugar or any other sweetener or flavored, or includes added fruits, nuts or cocoa | **Fresh (unripened or uncured) cheese, including whey cheese, and curd cheese:** Like Ricotta cheese, Brocciu cheese, cottage, double cream and mozzarella | **Processed cheese:** Includes sliced cheese and spreadable cheese types and parmesan | **Other dairy products:** Cream and Labneh



Meat and Fish

Birds (fresh or chilled): whole or parts (with bones or boneless) | **Beef meat:** Carcasses, half-carcasses and other cuts whether with bone or boneless **(Except frozen types)** | **Sheep or Goat meat (fresh or chilled):** Carcasses, half-carcasses, half-carcasses of lambs and other cuts whether with bone or without, goat meats, edible intestines, and limbs of lamb and goat **(Except frozen types)** | **Meat of camels and camelids (Camelidae) (fresh or chilled):** meat, intestines and other edible parts of frozen camels | **Fresh or chilled fish:** Yellowfin tuna, Bigeye tuna, Atlantic and Pacific bluefin tuna, Southern bluefin tuna, Longtail tuna, Kawakawa, Mackerel (Kingfish), Trevally, Seabream, Groupers (Hamor, Bertam, Chenino, Cato, Nagel, Samman), Shei'ri fish (Sheoor), Hamra fish (Alesmaudi), Nagroor fish, Bori (Meed and Biyah), Safi fish (rabbit fish), Barracuda **(Except frozen types)**



Oils

Olive oil: Virgin olive oil



Egg

Bird's egg, fresh or preserved or cooked: Egg with shell



Sugar and Salt

Sugar: Fine crystals | **Salt:** Table salt



Infant Formula

Infants and young children food based on milk or malted milk prepared as substitutes of mother's milk **(Except those containing cocoa)**



Bread products

All kinds of bakery products Bread, Pies, Bagel **(Except gateau)** | Biscuit | Other bakery products including ones that contain stuffing (salty or sweet like cocoa)



Vegetables and fruits

Potato, fresh or chilled: All types of Potato **(Except frozen types and sweet potato)** | **Tomatoes, fresh or chilled:** All types of tomatoes | **Onion and Garlic, Fresh or chilled:** Onions (green or dry rind) | **Cabbage lettuce, Fresh or chilled:** Cabbage lettuce (head lettuce) | **Cucumbers and gherkins, fresh or chilled:** Cucumbers and gherkins | **Carrots and turnips** | **Corned beans, peeled or not, fresh or chilled:** Peas, Beans | **Other vegetables, fresh or chilled:** Aubergines (egg-plants), Capsicum, Spinach, New Zealand spinach and orache spinach (garden spinach), Olives, Pumpkins, Squash, Marrow, Okra, Parsley, Corriander | **Citrus Fruits, Fresh or dried:** Oranges, Mandarins (including tangerines and satsumas), Lemons | **Fresh or dried fruits:** Fresh dates, Pressed dates, Pineapples, Guavas, Mangoes | **Fresh fruits:** Grapes, Watermelons, Melons, Apples, Pears, Apricots, Sour cherries, Kiwifruit, Pomegranates **(Except frozen types)**



Coffee beans, tea and cardamom

Coffee beans: Not roasted, Roasted **(Except decaffeinated)** | **Tea, including flavoured:** Green tea (not fermented) in packaging **(Except Above 3 Kilograms)**, Other green tea (not fermented) **(Except fermented)**, Small tea bag **(Except Above 3 Kilograms)** | Other black tea (fermented) and other partly fermented tea | **Cardamom:** Whole Cardamom, and Crushed or ground cardamom



Wheat and rice

Wheat: Normal wheat, Thin wheat, Wheat flour **(Except wheat flour mixed with cocoa)** | **Rice:** Semi-milled or wholly milled rice, whether polished or glazed **(Except brown rice)**