



# Zero-Rated & Exempted

## ITEMS

### ZERO-RATE ITEMS

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| <ol style="list-style-type: none"> <li>1) Adult disposable diapers</li> <li>2) Baby disposable diapers</li> <li>3) Bread *</li> <li>4) Flour</li> <li>5) Fuel **</li> <li>6) Infant Formula</li> </ol> | <ol style="list-style-type: none"> <li>7) Milk</li> <li>8) Oats</li> <li>9) Rice</li> <li>10) Sale of commercial property<br/>subject to stamp duty ***</li> <li>11) Sugar</li> </ol> |
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\* excluding any sweeteners, icing, fruit, chocolate, chicken, meat, fish, or vegetables added on top or inside the product  
 \*\* diesel, motor spirits, petroleum, kerosene  
 \*\*\* from one VAT registrant to another

### EXEMPT IMPORTS

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| <ol style="list-style-type: none"> <li>1) An importation of goods if the Comptroller is satisfied that VAT has previously been paid on the sale or importation of such goods.</li> <li>2) Challenge Cups and other trophies presented to participants in an event outside of the Federation</li> <li>3) Currency notes and coins imported under the Eastern Caribbean Central Bank Agreement.</li> </ol> | <ol style="list-style-type: none"> <li>4) Goods temporarily admitted in the Federation for repair, cleaning or reconditioning, including parts associated with that work.</li> <li>5) The human remains of a person who has died abroad</li> <li>6) Unconditional gift of goods without consideration to an approved religious organization and not for sale</li> <li>7) Unsolicited gifts of food of 45 kilograms</li> </ol> |
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### EXEMPT SUPPLIES

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| <ol style="list-style-type: none"> <li>1) A supply of basic construction services on a residential home</li> <li>2) A supply of medicines for chronic disease* approved by the Chief Medical Officer</li> <li>3) A supply of printed matter, articles and which items include books, newspapers and pamphlets</li> <li>4) A supply of the following agricultural inputs: (seedlings, seeds, cuttings, fertilizers, herbicides, fungicides, nematicides approved by the Minister of Agriculture; animal feed other than food for domesticated animals</li> </ol> | <p>generally held as pets; plant propagation bags; poultry, eggs produced locally by the producer; fibre-glass and wooden boats, anchors, G.P.S, compass, V.H.F. Radio</p> <ol style="list-style-type: none"> <li>5) Bus &amp; Taxi Fees</li> <li>6) Education services</li> <li>7) Electricity</li> <li>8) Insurance **</li> <li>9) Interest on loans</li> <li>10) Locally produced agricultural produce grown in the Federation</li> <li>11) Medical services</li> <li>12) Residential Rent</li> <li>13) Residential Water</li> </ol> |
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\* HIV/AIDS, diabetes, Hypertension/Cardiovascular diseases, Asthma, Renal disease, Cancer and Mental Illness  
 \*\* property, vehicle, medical, life