



## 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

#### PROCESSED FOODS:

Bread  
Corn & Flour Tortilla  
Plain 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

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 MI) Capacity, for the Administration of U-100 Insulin  
Oral Rehydration Salts & Solutions of W.H.O./Paramacopoeia 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