



94 Basic Food Products NOT subject to VAT



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



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



Milk	
Milk: Fresh or long life milk (the types available in the market) not containing added sugar or any other sweetener	Fresh (unripened or uncured) cheese, including whey cheese, and curd cheese: Like Ricotta cheese, Brocciu cheese, cottage, double cream and mozzarella
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	
	Processed cheese: Includes sliced cheese and spreadable cheese types and parmesan
	Other dairy products: Cream and Labneh



Bread products	
Ordinary bread of any kind Bread, Pies, Bagel (Except gateau)	Other bakery products including ones that contain stuffing (salty or sweet like cocoa)
Biscuit	



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	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
Onion and Garlic, Fresh or chilled: Onions (green or dry rind)	
Cabbage lettuce, Fresh or chilled: Cabbage lettuce (head lettuce)	Citrus Fruits, Fresh or dried: Oranges, Mandarins (including tangerines and satsumas), Lemons
Cucumbers and gherkins, fresh or chilled: Cucumbers and gherkins	
Carrots and turnips Corned beans, peeled or not, fresh or chilled: Peas, Beans	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)



Meat and Fish	
Birds (fresh or chilled): whole or parts (with bones or boneless)	Meat of camels and camelids (Camelidae) (fresh or chilled): meat, intestines and other edible parts of frozen camels
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)	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)



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 grams) Other black tea (fermented) and other partly fermented tea
Cardamom: Whole Cardamom, and Crushed or ground cardamom



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



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)



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