

**ZERO-RATED FOODS FOR HUMAN CONSUMPTION AND ZERO-RATED GOODS FOR DOMESTIC USE**

<b>Product Description</b>	<b>Tariff Heading</b>
Meat (including chicken, pork, beef, mutton and turkey)	0201.10 - 0210.903
Fish, Crustaceans & Molluscs (Fresh, chilled, dried)	0302.11 – 0307.999
Milk (including powder milk)	0401.10 - 0402.999
Butter (fresh)	0405.101
Butter (salt)	0405.102
Cheese	0406.10 - 0406.90
Eggs (fresh)	0407.003
Vegetables (fresh, dried or chilled)	0701.10 - 0709.909 0712.20 - 0714.909
Coconut	0801.11 - 0801.199
Fruits (fresh, dried or chilled)	0803.001 – 0810.909
Tea	0902.10 - 0902.40
Black Pepper	0904.12
Rice	1006.101 – 1006.409
White flour (Durum)	1101.001
Other flour	1101.009
Maize (corn) meal	1103.13
Cereals (including oats and cream of wheat)	1104.11 - 1104.30
Refined edible oil (including cooking oil)	1507.10 - 1515.29
Margarine	1517.10
Imitation Lard (Shortening)	1517.901
Sausages	1601.001 – 1601.009
Preparation for Infant Use (retail sale)	1602.102
Luncheon Meat (pork and chicken)	1602.32 1602.39 1602.491
Corn beef (canned)	1602.501

<b>Product Description</b>	<b>Tariff Heading</b>
Sardines (canned)	1604.131
Tuna (canned)	1604.141
Cane sugar	1701.11
Beet sugar	1701.12
Other Sugar	1701.999
Cocoa Powder not containing sugar	1805.001 – 1805.009
Cocoa Powder containing sugar	1806.10
Preparation for Infant Use (retail sale)	1901.10
Pasta (including macaroni)	1902.11 - 1902.19
Cereals (cornflakes etc.)	1904.10 - 1904.90
Sweetened biscuit	1905.301
Unsweetened biscuit	1905.901
Bread ( Not including other baked products)	1905.909
Preparation for Infant Use (retail sale)	2005.102
Preparation for Infant Use (retail sale)	2007.101
Juices (infants and adults)	2009.10 - 2009.909
Preparation for Infant Use (retail sale)	2104.201
Preparation for Infant Use (retail sale)	2106.907
Tofu, Soya Milk, Soya Chunks	2106.909
Mineral Water	2201.1011-2201.1019
Aerated Water	2201.1021-2201.1029
Ordinary Water	2201.9011-2201.9019
Other Water	2201.9091-2201.9099
Fruit and vegetable drink ( NON-AERATED)	2202.1091-2202.1099 2202.9091-2202.9099
Malt	2202.902
Table Salt (retail sale)	2501.001
Cement	2523.10 – 2523.90
Petroleum Products	2710.10 2710.20 2710.30 2710.40 2711.00
Medicine/Medicaments (retail)	3004.101 – 3004.909
Pharmaceutical goods	3006.10 - 3006.60
Toothpaste	3306.101
Baby Wipes	3307.90

<b>Product Description</b>	<b>Tariff Heading</b>
Toilet Soap (including liquid soap) Other soap (excluding industrial soap)	3401.111 – 3401.199 3401.209
Dish washing liquids	3402.201
Other liquid detergents	3402.202
Other detergents	3402.203
Mosquito coil	3808.102
Insecticides	3808.103 3808.109
Baby Bottles	3923.3012
Baby Nipples	4014.90
Lumber	4407.10 - 4407.99 4409.10 4409.209
Plywood	4412.10 - 4412.99
Toilet paper	4818.10
Sanitary towels and tampons	4818.401
Napkins (diapers) for babies	4818.402
Napkins (diapers) for adults	4818.403
Books	4901.91 4901.999
Newspaper	4902.101 4902.90
Bed pad (for adults)	9404.901