



## List of Zero-rated Basic Food Items

Number	HS-Code	Description
<b>Meat and Fish</b>		
1	01022100	Live bovine animals: Pure-bred breeding animals
2	01022900	Live bovine animals: Other
3	01041010	Live sheep and goats: Pure- bred breeding
4	01041090	Live sheep and goats: Other
5	01042010	Live sheep and goats: Pure- bred breeding
6	01042090	Live sheep and goats: Other
7	01059410	Layer chickens
8	01059420	Broiler chickens
9	02011000	Meat of bovine animals, fresh or chilled - carcasses and half-carcasses
10	02012000	Other cuts of bovine animals with bone in - fresh or chilled
11	02013000	Meat of Bovine animals boneless - fresh or chilled
12	02041000	Meat of lamb, fresh or chilled - carcasses and half-carcasses
13	02042100	Meat of sheep, fresh or chilled - carcasses and half-carcasses
14	02042200	Meat of sheep - other cuts with bone in - fresh or chilled
15	02042300	Meat of sheep - boneless - fresh or chilled
16	02045011	Meat of goat, fresh or chilled - carcasses and half-carcasses
17	02045021	Meat of goat, fresh or chilled - other cuts with bone in
18	02045031	Meat of goat, fresh or chilled - boneless
19	02068010	Edible offal of sheep, goats - fresh or chilled
20	02071100	Meat and edible offal, of the poultry: Of fowls of the species Gallus domesticus: Not cut in pieces, fresh or chilled
21	02071300	Meat and edible offal, of the poultry: Of fowls of the species Gallus domesticus: Cuts and offal, fresh or chilled
22	02086010	Edible offal of camel - fresh or chilled
23	02086020	Edible offal of camel - frozen
24	03023200	Yellowfin tuna (Thunnus albacares)
25	03023400	Bigeye tuna (Thunnus obesus)
26	03023500	Bluefin Atlantic and Pacific tuna (Thunnus thynnus thunnus orientales)
27	03023600	Southern bluefin tunas (Thunnus maccoyii)
28	03023910	Qabbab fish (Thunnus tonggol)
29	03023920	Sharwi fish (Thunnus affinis)



## List of Zero-rated Basic Food Items

Number	HS-Code	Description
30	03024410	Kingfish (Scomber scombrus - commerson)
31	03024510	Bayadh – (hamam, khoudra and saal)
32	03028500	Seabream fish (such as sha'am, spaiti, nahash, faskar, gergifan, cofer) (Sparidae)
33	03028910	Hamour fish (groupers) (such as, Bartam, Shenino, Qatto, Nagel and As-Samman)
34	03028920	Sheari fish (sheoor)
35	03028930	Hamra fish (alesmaudi)
36	03028940	Nagroor fish
37	03028950	Bori fish (meed and biyah)
38	03028960	Safi fish
39	03028970	Barracuda fish (aqqam, dwailmi, qad)
<b>Vegetables and Fruits</b>		
40	07019000	Potatoes and similar - fresh and chilled
41	07020000	Tomatoes - fresh and chilled
42	07031011	Onions for food (green or dry rind)
43	07032000	Garlic
44	07051100	Lettuce (head lettuce)
45	07061000	Carrots and turnips - fresh or chilled
46	07070000	Cucumbers and gherkin - fresh or chilled
47	07081000	Peas (Pisum sativum)
48	07082000	Lobia, Beans (Vigna spp., Phaseolus spp.)
49	07089010	Beans
50	07093000	Aubergines (egg-plants)
51	07096000	Fruits of the genus capsicum or pimento (Green and red pepper)
52	07097000	Spinach, New Zealand spinach and orache spinach (garden spinach)
53	07099200	Olives
54	07099300	Pumpkins, squash and gourds (Cucurbita spp.)
55	07099910	Marrow
56	07099920	Okra
57	07099930	Parsley
58	07099940	Coriander



## List of Zero-rated Basic Food Items

Number	HS-Code	Description
59	08041010	Fresh dates
60	08041021	Pressed dates
61	08043000	Pineapples
62	08045010	Guavas
63	08045020	Mangoes
64	08051000	Oranges
65	08052100	Mandarins (including tangerines and satsumas)
66	08052200	Clementines
67	08055010	Fresh lemons
68	08055020	Dried lemon
69	08061000	Fresh grapes
70	08071100	Green watermelons
71	08071910	Yellow watermelons (Cantaloupe and melon)
72	08081000	Apples
73	08083000	Pears
74	08091000	Apricots
75	08092100	Cherries (sour) (prunus cerasus)
76	08105000	Kiwifruit
77	08109010	Pomegranates
<b>Coffee, tea, cardamom</b>		
78	09011100	Coffee (not roasted) Not decaffeinated
79	09012100	Coffee roasted - Not decaffeinated
80	09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
81	09022000	Other green tea (not fermented)
82	09023010	Teabags not exceeding 3g
83	09024000	Other black tea (fermented) and other partially fermented tea
84	09083100	Cardamom (whole) neither crushed nor ground
85	09083200	Cardamom crushed or ground
<b>Cereal/grains</b>		
86	10019910	Normal wheat



## List of Zero-rated Basic Food Items

Number	HS-Code	Description
87	10019920	Thin wheat
88	10063000	Semi-milled or wholly milled rice, whether or not polished or glazed
89	11010010	Wheat flour
<b>Sugar</b>		
90	17019911	Filtered sugar (refined) crystals multi fine
<b>Food preparations for children</b>		
91	19011010	Milk-based infant foods and modified milk as substitutes for mother breast milk without cocoa
<b>Dairy and its derivatives</b>		
92	04011030	Long life milk (dairy), in containers exceeding 1 litre
93	04011090	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, not exceeding 1%: Other
94	04012030	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 1% but not exceeding 6%: Long life milk, in containers exceeding 1 litre
95	04012090	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 1% but not exceeding 6%: Other
96	04014030	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 6% but not exceeding 10%: Long life milk, in containers exceeding 1 litre
97	04014090	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 6% but not exceeding 10%: Other
98	04015030	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 10%: Long life milk, in containers exceeding 1 litre
99	04015090	Milk and cream, not concentrated nor containing added sugar or other sweetening matter: Of a fat content, by weight, exceeding 10%: Other
100	04022190	Milk and cream, concentrated: In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: Not containing added sugar or other sweetening matter: Other (Non industrial Use)
101	04029110	Milk (dairy)
102	04029120	Cream
103	04031000	Yogurt
104	04039010	Labnah (Dehydrated yogurt)
105	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd



## List of Zero-rated Basic Food Items

Number	HS-Code	Description
106	04063000	Processed cheese, not grated or powdered
107	04069020	Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)
108	04062000	Grated or powdered cheese, of all kinds
<b>Water</b>		
109	22011020	Artificial mineral waters
110	22011030	Aerated waters
111	22019010	Normal natural water
112	22019090	Ice and Snow: Other
<b>Salt</b>		
113	25010010	Common salt (table salt)
<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>		
114	15091000	Virgin olive oil
<b>Other - fresh eggs</b>		
115	04072100	Fresh chicken eggs (Gallus domesticus)
<b>Bread</b>		
116	19054010	Rusks
117	19059093	Ordinary biscuits, whether or not salted
118	19059010	Ordinary bread of any kind