

The following list contains the items within the new VAT Free Basket of Goods effective September 1, 2015. Please note that the tariff heading descriptions, along with the tariff item descriptions and corresponding tariff numbers are also featured.

**APPENDIX II**  
**ITEMS REMAINING IN THE VAT FREE BASKET**

TARIFF NUMBER	TARIFF DESCRIPTION
	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water</b>
25010020000	Other table salt
25010010000	Table salt in retail packages of not more than 2.5 kg
	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09</b>
22029090100	Flavoured milk (locally produced)
	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</b>
19059010100	Biscuits, unsweetened
19059090100	Bread unsweetened
19053220000	Rice paper and similar products
19053210000	Communion wafers, empty cachets of a kind suitable for pharmaceutical use

TARIFF NUMBER	TARIFF DESCRIPTION
	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</b>
19021900900	Other
19021900200	Chow mein
19021900100	Macaroni, spaghetti and elbows
19021100000	Containing eggs
	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included</b>
1901100010	Preparations for infant use put up for retail sale (milk, soya bean flour based)
17011100000	Cane Sugar
	<b>Prepared or preserved fish, caviar, and caviar substitutes prepared from fish eggs</b>
16041500000	Mackerel
16041410000	Tunas
16041310000	Sardines
	<b>Other prepared or preserved meat, meat offal or blood</b>
16025090200	Luncheon meat , of bovine

TARIFF NUMBER	TARIFF DESCRIPTION
16025010000	Preparations of meat of bovine animals (canned corned beef)
16024910000	Luncheon meat, of swine
16023900100	Luncheon meat, of chicken
	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</b>
15152900100	Maize (corn) oil and its fractions
15171000000	Margarine, excluding liquid margarine
15079000100	Soya-bean oil (excl. crude) and fractions
	<b>Wheat or meslin flour</b>
11010010000	Of durum Wheat
11010090100	Other wheat flour
11010090900	Meslin flour
11022000000	Maize (corn) flour
11031300000	Of maize (corn)
	<b>Rice</b>
10063050000	Wholly milled white rice, in packages of not more than 10 kg
10063070000	Wholly milled parboiled rice, in packages of not more than 10 kg
10063030000	Semi-milled parboiled rice, in packages of not more than 10 kg
10063010000	Semi-milled white rice, in packages of not more than 10 kg
	<b>Husked (brown) rice</b>
10062040000	Other parboiled rice
10062030000	Parboiled rice, in packages for retail sale

TARIFF NUMBER	TARIFF DESCRIPTION
08109080000	Christophine (Choyote)
08109050000	Breadfruit
08109040000	Soursop
08109030000	Passion fruit
08101000000	Strawberries
08094000000	Plums and sloes (fresh)
08081000000	Apples (fresh)
08072000000	Papaws (papayas), fresh
08071910000	Cantaloupes
08071100000	Watermelons
08061000000	Grapes (fresh)
	<b>Citrus fruit, fresh or dried</b>
08059000100	Other citrus fruit, fresh
08055020100	Limes, fresh
08055010100	Lemons, fresh
08054000100	Grapefruit, fresh
08052090100	Other citrus hybrids, fresh
08052020100	Ortaniques, fresh
08051000100	Oranges, fresh
08045020100	Mangoes, fresh
08045010100	Guavas, fresh
08044000100	Avocados, fresh
08043000100	Pineapples, fresh
08030020000	Plantains, fresh

TARIFF NUMBER	TARIFF DESCRIPTION
08030010000	Bananas, including plantains, fresh or dried
08021200100	Almonds shelled, fresh
08021100100	Almonds in shell, fresh
	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled</b>
08001190010	Coconuts in shell, fresh
08011100100	Coconuts desiccated, fresh.
	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith</b>
07149090100	Other, fresh or chilled
07149050100	Yams, fresh or chilled
07149040100	Tannias, fresh or chilled
07149030100	Eddoes, fresh or chilled
07149020100	Roots and tubers with high starch content, fresh or dried, chilled or frozen nes
07142000100	Sweet potatoes, fresh or chilled
07141000100	Manioc (cassava), fresh or chilled
	<b>Dried leguminous vegetables, shelled, whether or not skinned or split</b>
07139090000	Other
07135000000	Broad beans ((Vicia faba var. major) and horse beans (Vicia faba var. Equina, Vicia)
07134000000	Lentils

TARIFF NUMBER	TARIFF DESCRIPTION
	<b>Dried leguminous vegetables, shelled, whether or not skinned or split; kidney beans, including white pea beans (<i>Phaseous vulgaris</i>)</b>
0713390000	Other
	<b>Kidney beans, including white pea beans (<i>Phaseous vulgaris</i>)</b>
0713339000	Other
0713331000	Red kidney beans
0713320000	Small red (adzuki) beans ( <i>Phaseolus</i> or <i>vigna angularis</i> )
0713310000	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
0713200000	Dried chickpeas, shelled
	<b>Dried leguminous vegetables, shelled, whether or not skinned or split</b>
0713109000	Other peas
0713103000	Dried peas, shelled
0713102000	Split peas
0713101000	Pigeon peas
0710802000	Beets, other
	<b>Sweet corn</b>
0710409000	Other (Sweet corn)
	<b>Other vegetables, fresh or chilled</b>

TARIFF NUMBER	TARIFF DESCRIPTION
07099090000	Other (vegetables, fresh or chilled, nes)
07099040000	Sweet corn (corn on the cob)
07099030000	Pumpkins
07099020000	Ochroes
07099010000	Zucchini
07097000000	Spinach, fresh or chilled
	<b>Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i></b>
07096090000	Other
07096010000	Sweet peppers
	<b>Other vegetables, fresh or chilled; mushrooms and truffles</b>
07094000000	Celery and other celeriac
07093000000	Aubergines (egg-plants)
07089000000	Other leguminous vegetables
	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled; beans (<i>Vigna spp, Phaseolus spp.</i>)</b>
07082090000	Other
07082020000	Bora (bodi) beans ( <i>Vigna spp.</i> )
07082010000	String beans
	<b>Peas (<i>Pisum Sativum</i>)</b>
07081090000	Peas, fresh or chilled (pigeon peas)

TARIFF NUMBER	TARIFF DESCRIPTION
07081020000	Blackeye peas
	<b>Cucumbers and jerkins, fresh or chilled</b>
07070010000	Cucumbers
	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled</b>
07069090000	Other
07069010000	Beets
	<b>Carrots and turnips</b>
07061090000	Other
07061010000	Carrots
	<b>Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chicorium spp.</i>), fresh or chilled</b>
	<b>Chicory</b>
07052900000	Other
	<b>Lettuce</b>
07051900000	Other
07051100000	Cabbage lettuce (head lettuce)
	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>
07049090000	Other
07049010000	Cabbages
	<b>Cauliflowers and headed broccoli</b>
07041090100	Broccoli

TARIFF NUMBER	TARIFF DESCRIPTION
07041010000	Cauliflowers
07032000000	Garlic
07031020000	Shallots (eschallots)
07031010000	Onions
07020000000	Tomatoes, fresh or chilled.
	<b>Potatoes, fresh or chilled</b>
07019000000	Other potatoes, fresh or chilled
	<b>Birds' eggs in shells fresh, preserved or cooked</b>
04070030000	Other fresh eggs
04063000000	Processed cheese, not grated or powdered
04061000000	Fresh (unripened or uncured) cheese, including whey cheese, and curd
04069000100	Cheddar cheese
	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter</b>
04029910000	Condensed milk
04029100000	Not containing added sugar or other sweetening matter (evaporated milk)
	<b>Milk and cream, not concentrated or containing added sugar or other sweetening matter</b>
04012000000	Of a fat content, by weight, exceeding 1% but not exceeding 6%

TARIFF NUMBER	TARIFF DESCRIPTION
04011000000	Of a fat content, by weight, not exceeding 1%
	<b>Dried fish, whether or not salted but not smoked</b>
03055990000	Other dried fish, salted but not smoked
03055920000	Herring, alewives, saithe, pollock, haddock and hake
03055910000	Mackerel
03055100000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen</b>
03042090300	Yellowfin tunas (Thunnus albacares)
03042090200	Kingfish(Acanathocybium solandri), Swordfish (Xiphias gladius), Blue marlin (Makiaira nigricans), White marlin, (Tetrapturus albius), Atlantic sailfish (Isotiophorus Albicans), Longbill spearfish (Teatrapturus pfluegeri)
03042090100	Dolphin (Coryphaena hippurus)
03042010000	Flying fish
03041090300	Fillets of yellowfin tunas (Thunnus albacares)
03041090200	Fillets of Kingfish (Acanathocybium solandri), Swordfish (Xiphias gladius), Blue marlin (Makiaira nigricans), White marlin, (Tetrapturus albius), Atlantic sailfish (Isotiophorus Albicans), Longbill spearfish (Teatrapturus pfluegeri)
03041090100	Fillets of Dolphin (Coryphaena hippurus)
03041010000	Fresh or chilled fish fillets
	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04</b>
03037990300	Swordfish frozen

TARIFF NUMBER	TARIFF DESCRIPTION
03037990120	Kingfish, swordfish frozen for processing
03037990100	Kingfish ( <i>Acanathocybium solandri</i> ), Swordfish ( <i>Xiphias gladius</i> ), Blue marlin ( <i>Makaira nigricans</i> ), White marlin, ( <i>Tetrapturus albius</i> ), Atlantic sailfish ( <i>Isotioophorus Albicans</i> ), Longbill spearfish ( <i>Teatrapturus pfluegeri</i> )
03037930000	Flying fish
03037920200	Dolphin frozen
03037920100	Dolphin ( <i>Coryphaena hippurus</i> )
	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04</b>
03034290900	Other yellowfin tunas frozen
03034290100	Yellow fin tunas frozen
	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04</b>
03026990200	Swordfish (Marlin, sailfish, spearfish) fresh or chilled
03026990120	Kingfish, swordfish fresh or chilled for processing
03026990110	Marlin, sailfish, spearfish fresh or chilled for processing
03026920200	Dolphin fresh or chilled
03026920100	Dolphin ( <i>Coryphaena hippurus</i> )
	<b>Mackerel (<i>Scomber scombrus</i>, <i>Scomber australisicus</i>, <i>Scomber japonicus</i>)</b>
03026490000	Other
	<b>Haddock (<i>Melanogrammus aeglefinus</i>)</b>
03026290000	Other

TARIFF NUMBER	TARIFF DESCRIPTION
	<b>Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)</b>
03026190000	Other
	<b>Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>), excluding livers and roes</b>
03025090000	Other
	<b>Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), excluding livers and roes</b>
03024090000	Other
03023290100	Yellow fin tunas fresh or chilled
	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen of fowls of the species <i>Gallus domesticus</i></b>
02071490100	Other cuts (chicken)
02071430000	Livers (chicken)
02071420000	Wings (chicken)
02071410000	Frozen cuts and offal of chicken
02071300100	Cuts, fresh or chilled (chicken)
02071200000	Not cut in pieces, frozen (chicken)
02071100000	Not cut in pieces, fresh or chilled (chicken)
02072700100	(Turkey) Wings
	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen</b>
02069000000	Offal of other animals, frozen

TARIFF NUMBER	TARIFF DESCRIPTION
	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen</b>
	<b>Of swine frozen</b>
02064990000	Other
02064910000	Pig trotters
02064100000	Livers
	<b>Of bovine animals, frozen</b>
02062900000	Other
02062200000	Livers
02062100000	Frozen bovine tongues
02045000000	Meat of goats
02044300000	Boneless
02042300000	Boneless
	<b>Other meat of sheep, fresh or chilled</b>
02042200000	Other cuts with bone in
	<b>Meat of swine fresh, chilled or frozen</b>
02031100000	Carcasses and half carcasses, fresh or chilled
02031900100	Other cuts with bone in, fresh or chilled (shoulders and other cuts, not ribs and ham)
02032100000	Carcasses and half carcasses, frozen
02032900100	Other cuts frozen (shoulders and other cuts, not ribs and ham)

TARIFF NUMBER	TARIFF DESCRIPTION
02023090100	Stew beef
02023030000	Minced (Ground)
02013030000	Minced (Ground)