



Determining Food Items subject to Value Added Tax at Zero Rate

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CHARTERED ACCOUNTANTS



Sultanate of Oman

Tax Authority

Chairman's Decision

Determining Food Items subject to Value Added Tax at Zero Rate

The English translation of the Decision is intended for general guidance only. In the event of any ambiguity or discrepancy between the English and Arabic texts, the Arabic shall prevail.

Decision

No. / 2020

Determining Food Items subject to Value Added Tax at Zero Rate

In accordance with the Value Added Tax Law issued by Royal Decree No. 121/2020,
And for the public interest.

It was decided:

Article 1: Food Items specified in the annex attached to this Decision are subject to Value Added Tax at a zero rate.

Article 2: This Decision shall be published in the Official Gazette and shall come into effect from April 16, 2021.

Issued on:

Corresponding to:

Saud bin Nasser Al Shukaili
Chairman of the Tax Authority

Annex: Food Items subject to Value Added Tax at Zero Rate

#	H.S.Code	Description
		<u>Poultry, Meats and Fish:-</u>
1	01059410	Chicken - Layers
2	. 1 . 0 9 4 2 .	Chicken - Broilers
3	. 1 . 0 1 1 . .	Fowls of the species Gallus domesticus weighing not more than 185 g
4	. 2 . 1 1 . . .	Meat of bovine animals, fresh or chilled - Carcasses and half-carcasses
5	. 2 . 1 2 . . .	Meat of bovine animals, fresh or chilled - Other cuts with bone in
6	. 2 . 1 3 . . .	Meat of bovine animals, fresh or chilled – Boneless
7	. 2 . 4 1 . . .	Carcasses and half-carcasses of lambs, fresh or Chilled
8	. 2 . 4 2 1 . .	Other meat of sheep, fresh or chilled - carcasses and half-carcasses
9	. 2 . 4 2 2 . .	Other meat of sheep, fresh or chilled - Other cuts with bone in
10	. 2 . 4 2 3 . .	Other meat of sheep, fresh or chilled – Boneless
11	. 2 . 4 5 . 1 1	Meat of goats Carcasses and half-carcasses Fresh or chilled
12	. 2 . 4 5 . 2 1	Meat of goats Other cuts with bone in Fresh or chilled
13	. 2 . 4 5 . 3 1	Meat of goats Other cuts boneless Fresh or chilled
14	. 2 . 6 8 . 1 .	Edible offal of sheep and goats, fresh or chilled
15	. 2 . 8 6 . 1 .	Edible offal of camels, fresh or chilled

#	H.S.Code	Description
16	.۲.۸۶.۲.	Edible offal of camels, frozen
17	.۳.۲۳۲..	Yellowfin tunas (Thunnus albacares)
18	.۳.۲۳۴..	Bigeye tunas (Thunnus obesus)
19	.۳.۲۳۵..	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
20	.۳.۲۳۶..	Southern bluefin tunas (Thunnus maccoyii)
21	.۳.۲۳۹۱.	Longtail tuna (Thunnus tungle)
22	.۳.۲۳۹۲.	Kawakawa(Thunnus Avinus)
23	.۳.۲۴۴۱.	Mackerel (King fish, soitted soabusg mackerel)
24	.۳.۲۴۵۱.	Trevally
25	.۳.۲۸۵..	Seabream (Sparidae)
26	.۳.۲۸۹۱.	Groupers (for example, Hamor, Bertam, Chenino, Cato, Nagel, Samman)
27	.۳.۲۸۹۲.	Shei'ri fish (Sheoor)
28	.۳.۲۸۹۳.	Hamra fish (Alesmaudi)
29	.۳.۲۸۹۴.	Nagroor fish
30	.۳.۲۸۹۵.	Bori (Meed and Biyah) fish
31	.۳.۲۸۹۶.	Safi fish
32	.۳.۲۸۹۷.	Barracuda
33	.۳.۲۸۹۵.	Bori (Meed and Biyah) fish
		Milk and Milk by products:-
34	.۴.۱۱.۳.	Long life milk, in containers exceeding 1 Litre
35	.۴.۲۹۱۱.	Milk
36	.۴.۳۱...	Yogurt

#	H.S.Code	Description
37	. 4 . 6 1	Fresh (unripened or uncured) cheese, including whey cheese, and curd
		Fresh Eggs:-
38	. 4 . 7 2 1 . . .	Fresh eggs Of fowls of the species Gallus domesticus
		Fruits and Vegetables:-
39	. 7 . 1 9	Potatoes, fresh or chilled.
40	. 7 . 2	Tomatoes, fresh or chilled.
41	. 7 . 3 1 . 1 1	Onions for food (green or dry rind)
42	. 7 . 3 2	Garlic
43	. 7 . 5 1 1 . . .	Cabbage lettuce (head lettuce)
44	. 7 . 6 1	Carrots and turnips fresh or chilled
45	. 7 . 7	Cucumbers and gherkins, fresh or chilled
46	. 7 . 8 1	Peas (Pisum sativum)
47	. 7 . 8 2	Beans (Vigna spp., Phaseolus spp.)
48	. 7 . 8 9 . 1 . .	Beans
49	. 7 . 9 3	Aubergines (egg-plants)
50	. 7 . 9 6	Fruits of the genus Capsicum or of the genus Pimenta
51	. 7 . 9 7	Spinach, New Zealand spinach and orache spinach (garden spinach)
52	. 7 . 9 9 2 . . .	Olives
53	. 7 . 9 9 3 . . .	Pumpkins, squash and gourds (Cucurbita spp.)
54	. 7 . 9 9 9 1 . .	Marrow
55	. 7 . 9 9 9 2 . .	Okra
56	. 7 . 9 9 9 3 . .	Parsley

#	H.S.Code	Description
57	.۷.۹۹۹.۴.	Coriander
58	.۸.۴۱.۱.	Dates Fresh
59	.۸.۴۱.۲۱	Dates Pressed
60	.۸.۴۳. . .	Pineapple
61	.۸.۴۵. ۱.	Guavas
62	.۸.۴۵. ۲.	Mangoes
63	.۸.۵۱. . .	Oranges
64	.۸.۵۲. . .	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
65	.۸.۵۵. ۱.	Lemons Fresh
66	.۸.۵۵. ۲.	Lemons Dried
67	.۸.۶۱. . .	Grapes Fresh
68	.۸.۷۱۱. . .	Watermelons
69	.۸.۷۱۹. ۱.	Melon (muskmelon)
70	.۸.۸۱. . .	Apples
71	.۸.۸۳. . .	Pears
72	.۸.۹۱. . .	Apricots
73	.۸.۹۲۱. . .	Sour cherries (Prunus cerasus)
74	.۸۱.۵. . .	Kiwifruit
75	.۸۱.۹. ۱.	Pomegranates
		<u>Coffee, Tea and Cardamom:-</u>
76	.۹.۱۱۱. . .	Coffee, not roasted not decaffeinated
77	.۹.۱۲۱. . .	Coffee roasted not decaffeinated

#	H.S.Code	Description
78	. 9 . 2 1 . . .	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
79	. 9 . 2 2 . . .	Other green tea (not fermented) in packings
80	. 9 . 2 3 . 1 .	Tea bag not exceeding 3 g
81	. 9 . 2 4 . . .	Other black tea (fermented) and other partly fermented tea in packings
82	. 9 . 8 3 1 . .	Cardamoms Neither crushed nor ground
83	. 9 . 8 3 2 . .	Cardamoms Crushed or ground
		Grains:-
84	1 . . 1 9 9 1 .	Normal wheat
85	1 . . 1 9 9 2 .	Thin wheat
86	1 . . 7 3 . . .	Semi-milled or wholly milled rice, whether or not polished or glazed
87	1 1 . 1 . . 1 .	Wheat flour
		Olive oil and its fractions, whether or not refined, but not chemically modified:-
88	1 0 . 9 1 . . .	Virgin Olive Oil
		Sugar:-
89	1 7 . 1 9 9 1 1	Sugar Filtered (refined) Fine crystals
		Preparations suitable for infants:-
90	1 9 . 1 1 . 1 .	Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa

#	H.S.Code	Description
		Bread:-
91	19.09.1.	Ordinary bread of any kind
		Water:-
92	22.11.2.	Artificial mineral waters
93	22.19.1.	Ordinary natural waters
		Salt:-
94	25.1.1.	Common salt (table salt)