### Basic food products NOT subject to VAT

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

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

#### Meat and Fish
**Birds (fresh or chilled):** whole or parts *(with bones or boneless)* | **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 of lambs and other cuts whether with bone or without, goat meats, edible intestines, and limbs of lamb and goat *(Except frozen types)* | **Meat of camels and cameldids (Camelidae) (fresh or chilled):** meat, intestines and other edible parts of frozen camels | **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)*

#### 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

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

#### Bread products
All kinds of bakery products Bread, Pies, Bagel *(Except gateau)* | Biscuit | Other bakery products including ones that contain stuffing *(salty or sweet like cocoa)*

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

#### 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 Kilograms)* | **Other black tea:** *(fermented)* and other partly fermented tea | **Cardamom:** Whole Cardamom, and Crushed or ground cardamom

#### 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)*