

Zero rated essential goods

○ Rice, Sugar and Flour

Imported by State Trading Organization plc for sale at the controlled price determined by the Ministry of Economic Development.

○ Salt

Only salt that is manufactured specially for culinary purposes, and not labelled as manufactured for industrial purposes.

○ Milk

Milk from cows, goats, camels, sheep or soya or rice milk prepared specially for consumption, which is not processed with products other than preservatives and which is marketed as milk.

○ Cooking oil

Vegetable oil, palm oil, corn oil, sunflower oil and olive oil used commonly for cooking.

○ Eggs

Only fresh chicken eggs.

○ Tea leaves

Unflavored tea leaves and tea bags used for making black tea.

○ Deep sea fish, reef fish and fish packed in the Maldives

Deep sea fish refers to skipjack tuna, yellow fin tuna, mackerel tuna, frigate tuna and parts of such fish. Reef fish refers to any fish (other than deep sea fish) with dorsal fin and tail fin and parts of such fish. Fish packed in the Maldives refers to all types of deep sea fish and reef fish packed in the Maldives. Fish includes fresh fish, dried fish, smoked fish, salted fish and fish especially processed for canning, but does not include fish used for aesthetic value.

○ Potato and Onion

All types of potato and onion.

○ Ingredients used to make curry paste

Ingredients used in making curry paste includes cumin, fennel, coriander, turmeric, garlic, ginger, chili, chili powder, cinnamon, cardamom, peppercorn, dried chili, curry leaves, pandan leaves and cloves. Chili refers to *githeyo mirus*, *tholhi mirus*, *riha mirus* and *vifuku mirus*.

○ Dhiyaa hakuru, coconuts, kurun'ba and kuroolhi

Dhiyaa hakuru includes *karuhakuru*. Coconuts, *kurun'ba* and *kuroolhi* includes *gobolhi*, *miri*, *kihaa*, *gabulhi*, *mudikaashi*, and coconut milk, desiccated coconut and coconut oil produced in the Maldives.

○ Carrot, cabbage, beans and tomato

Fresh produce supplied without being processed. It includes all types of carrots, cabbage and tomatoes and green beans and long beans.

○ All types of fruits

Fruits refer to unprocessed fresh fruit grown on trees bearing flowers and are edible in the raw state.

○ Breads, buns and rusk

Bread refers to ordinary bread ("white bread" and "brown bread") and buns refer to *madu banas*, butter buns, hotdog buns and burger buns and rusk refers to all types of rusk. These will be zero-rated only if supplied without altering their form.

○ Baby diapers

Baby diapers including cloth diapers.

○ Baby food

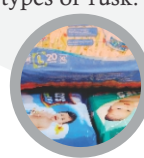
Baby food refers to all types of baby food produced for children under the age of three years, and labeled as such.

○ Cooking gas

○ Diesel

○ Petrol

○ Adult diapers



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Maldives Inland Revenue Authority

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