

## 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 seeds, turmeric, garlic, ginger, chili, chili powder, cinnamon, cardamom, peppercorn, dried chili, curry leaves, pandan leaves and cloves. Chili refers to githayo mirus, tholhi mirus, riha mirus and vifuku mirus.

- **Dhiyaa hakuru, coconuts, kurun'ba and kurolhi**

Dhiyaa hakuru includes karuhakuru and toddy. Coconuts, kurun'ba and kurolhi 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 diaper**

- **Sanitary napkins, tampons, menstrual cups and sanitary towels, sanitary pads, panty liners, sanitary belts for use with looped towels or pads, internal devices for the collection of menstrual flow (keepers) and maternity pads produced as sanitary protection products for the absorption or collection of menstrual flow or lochia (discharge from the womb following childbirth).**

