



Grant Thornton
Abdulaal

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Tax Advisory

List of basic food commodities agreed upon by GCC States

Phased rollout of VAT in Bahrain



Basic food commodities

Number	Commodity
Meat & Fish	
1	Whole and half carcasses of fresh or chilled cattle
2	Other carcass parts of fresh or chilled cattle meat (with bones)
3	Boneless fresh or chilled cattle meat
4	Fresh or chilled whole carcasses and halves of lambs
5	Whole and half carcasses of fresh or chilled mutton
6	Other carcass parts of fresh or chilled lamb
7	Boneless meat of fresh or chilled lamb
8	Whole and half carcasses of fresh or chilled goat meat
9	Other carcass parts of fresh or chilled goat meat (with bones)
10	Boneless fresh or chilled goat meat
11	Fresh or chilled innards and limbs of lambs and goats
12	Fresh or chilled meat, innards and limbs of camels
13	Frozen meat, innards and limbs of camels
14	Yellowfin tuna (<i>Thunnus albacares</i>)
15	Bigeye tuna (<i>Thunnus obesus</i>)
16	Atlantic/Pacific Bluefin tuna (<i>Thunnus thynnus</i> / <i>Thunnus orientalis</i>)
17	Southern bluefin tuna (<i>Thunnus maccoyii</i>)
18	Longtail tuna (<i>Thunnus tonggol</i>)
19	Mackerel tuna (<i>Euthynnus affinis</i>)
20	Narrow-barred Spanish mackerel
21	Bagrus catfish

Disclaimer:

This is an unofficial translation of the list of food products which are Zero Rated as per Decree Law No. 48 of 2018 on Value Added Tax.

Basic food commodities

22	Sea breams (such as barred silvery seabream)
23	Brown spotted reef cod (groupers)
24	Emperor breams (Wahoo fish)
25	Redfish (such as Humpback red snapper)
26	White grunt fish
27	Mullet fish
28	
29	Rabbitfish
30	Barracuda (including 'Great Barracuda' and 'Cod') fish
31	Chicken
32	
33	Chicken and Roosters exceeding 185 grams in net weight
Vegetables & Fruits	
34	Fresh or chilled potatoes
35	Fresh or chilled tomatoes
36	Edible onion (including Scallion and Shallots)
37	Garlic
38	Lettuce
39	Carrots and fresh / chilled Turnip
40	Fresh or chilled cucumber (all varieties)
41	Peas (<i>Pisum sativum</i>)
42	Beans and kidney beans (<i>Phaseolus vulgaris</i>)
43	Soybeans
44	Eggplant
45	Capiscum / pepper (including black pepper and all relevant variations)

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Basic food commodities

46	Spinach (including New Zealand spinach and big-leaved spinach)
47	Olive
48	Pumpkin
49	Zucchini
50	Okra
51	Parsley
52	Coriander
53	Fresh ripe dates
54	Packaged dates
55	Pineapple
56	Guava
57	Mango
58	Orange
59	Mandarin (including Tangerine and Satsuma Mandarin), Clementine, Kinnow, and other hybrid citrus fruits
60	Fresh Lemon
61	Dried Lemon
62	Fresh Grape
63	Watermelon
64	Melon (including cantaloupe, honeydew, and Canary melon)
65	Apples
66	Pear
67	Apricot
68	Sour Cherry (<i>Prunus cerasus</i>)
69	Kiwi
70	Pomegranate

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Coffee, Tea & Cardamom	
71	Unroasted coffee beans (with caffeine)
72	Roasted coffee beans (with caffeine)
73	Unfermented, packaged green coffee not exceeding 3 kilograms in net weight
74	Unfermented green tea in other packages
75	Tea wrapped in small saccules not exceeding 3 grams (per saccule)
76	Fermented black tea and partially fermented tea in other packages
77	Non-grinded / uncrushed / non-powdered cardamom
78	Grinded / crushed / powdered goods
Legumes	
79	Normal wheat
80	Thin / slender wheat
81	Partially / fully milled rice (even if wiped or polished)
82	Wheat flour
Sugar	
83	Crystallized / refined sugar (including all consistencies / textures)
Prepared Children's Food	
84	Dairy-based children's food, and modified, prepared breast-milk-alternative dairy (Cocoa-free)
Dairy and Dairy Derivatives	
85	Long-life dairy (milk) in packages exceeding 1 Litre.
86	Dairy (milk)
87	Yoghurt
88	Non-matured / uncoagulated fresh cheese, including cheese whey and coagulated dairy cheese
Water	
89	Artificial mineral water

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90	Natural water
Salt	
91	Table salt
Olive oil, including fractions (even if refined), but not chemically modified	
92	Virgin olive oil
Fresh eggs	
93	Fresh chicken eggs (<i>Gallus domesticus</i>)
Bread	
94	Normal bread (including all bread varieties)

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