

Basic food items agreed between GCC member states and zero-rated by Bahrain

#	Meat and fish
1	Meat of bovine animals, fresh or chilled - carcasses and half-carcasses
2	Other cuts of bovine animals with bone in – fresh or chilled
3	Bovine animals boneless – fresh or chilled
4	Meat of lamb, fresh or chilled - carcasses and half-carcasses
5	Meat of sheep, fresh or chilled - carcasses and half-carcasses
6	Meat of sheep - other cuts with bone in - fresh or chilled
7	Meat of sheep - boneless - fresh or chilled
8	Meat of goat, fresh or chilled - carcasses and half-carcasses
9	Meat of goat, fresh or chilled - other cuts with bone in
10	Meat of goat, fresh or chilled - boneless
11	Edible offal of sheep, goats - fresh or chilled
12	Edible offal of camel - fresh or chilled
13	Edible offal of camel - frozen
14	Yellowfin tuna (<i>Thunnus albacares</i>)
15	Bigeye tuna (<i>Thunnus obesus</i>)
16	Bluefin tuna (<i>Thunnus thynnus</i>)
17	Southern bluefin tuna (<i>Thunnus maccoyii</i>)
18	Qabbab fish (<i>Thunnus tonggol</i>)
19	Sharwi fish (<i>Thunnus affinis</i>)
20	Kingfish (<i>Scomber scombrus</i> - commerson)
21	<i>Bayadh</i> – (<i>hamam, khoudra and saal</i>)
22	Seabream (such as <i>showmeat, faskar, shaam, spaiti, nahash, gergifan</i>)
23	<i>Hamour</i>
24	<i>Sheari (sheoor)</i>
25	<i>Hamra (alesmaudi)</i>
26	<i>Nagroor</i>
27	<i>Bori (meed)</i>
28	<i>Bori (biyah)</i>
29	<i>Safi</i>
30	Barracuda (<i>aqqam, dwailmi, qad</i>)
31	Layer chickens
32	Broiler chickens
33	Roosters and chickens weighing more than 185g
Vegetable and fruit	
34	Potatoes and similar - fresh and chilled
35	Tomatoes - fresh and chilled
36	Onions for food (green or dry rind)
37	Garlic
38	Cabbage and lettuce (head lettuce)
39	Carrots and turnips - fresh or chilled
40	Cucumbers and gherkin - fresh or chilled
41	Peas (<i>pisum sativum</i>)
42	Beans (<i>vigna spp., haseolus spp.</i>)
43	Other leguminous vegetables: beans
44	Aubergines (egg-plants)

This is an English translation of the Arabic list of zero-rated food items for VAT purposes released by the Bahrain National Bureau for Taxation. This translation may be periodically updated so we recommend you check with the Keypoint tax team or our website to see if an updated version has been released. Any omissions or errors in this unofficial English translation are inadvertent. This document is provided for information purposes only. You should seek appropriate professional advice from a tax advisor before making any decision relating to your particular circumstances.

45	Fruits of the genus capsicum or pimenta
46	Spinach, New Zealand spinach and orache spinach (garden spinach)
47	Olives
48	Pumpkins (cucurbita)
49	Marrow
50	Okra
51	Parsley
52	Coriander
53	Fresh dates (<i>rutab</i>)
54	Pressed dates
55	Pineapples
56	Guavas
57	Mangoes
58	Oranges
59	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
60	Fresh lemons
61	Dried lemon
62	Fresh grapes
63	Watermelons
64	Melons (musk melon)
65	Apples
66	Pears
67	Apricots
68	Cherries (sour) (<i>prunus cerasus</i>)
69	Kiwifruit
70	Pomegranates
Coffee, tea, cardamom	
71	Coffee (not roasted) Not decaffeinated
72	Coffee roasted - Not decaffeinated
73	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
74	Other green tea (not fermented)
75	Teabags not exceeding 3g
76	Other black tea (fermented) and other partly fermented tea
77	Cardamom (whole) neither crushed nor ground
78	Cardamom, crushed or ground
Cereal/grains	
79	Normal wheat
80	Thin wheat
81	Semi-milled or wholly milled rice, whether or not polished or glazed
82	Wheat flour
Sugar	
83	Filtered sugar (refined) fine crystals
Food preparations for children	
84	Milk-based infant foods and modified milk as substitutes for mother breast milk without cocoa
Dairy and its derivatives	
85	Long life milk, in containers exceeding 1 litre
86	Milk

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87	Yogurt
88	Fresh (un-ripened or uncured) cheese, including whey cheese and curd
Water	
89	Artificial mineral water
90	Normal natural water
Salt	
91	Common salt (table salt)
Olive oil and its fractions, whether or not refined, but not chemically modified	
92	Virgin olive oil
Other - fresh eggs	
93	Fresh chicken eggs (gallus domesticus)
Bread	
94	Ordinary bread of any kind

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