

# PUBLIC NOTICE

## **Tariff Classification Breakouts for Additional Zero-Rated Items**

Please be advised that Cabinet has granted approval for the under mentioned products to be VAT Zero-rated with effect from November 3<sup>rd</sup>, 2025:

1. Other chicken parts
2. Processed cheddar cheese
3. Canned tuna
4. Canned sardines
5. Chicken sausages
6. Cereals
7. Lentils
8. Categories of health drinks
9. Adult diapers

***NB. Chicken backs, necks and wings are already zero-rated. Therefore, the other chicken parts (poultry cuts) that are zero-rated include thighs, legs, leg quarters, breast, drumsticks, and feet.***

***The categories of health drinks refer to liquid nutritional supplements containing ingredients such as protein, vitamins and minerals to supplement the diet. These include but are not limited to Ensure, Supligen, Boost, Pediasure, Nutriment and Glucerna.***

**The list of breakouts for the affected commodity codes are as follows:**

Items	Classification	Breakout	VAT
<b>Cuts and Offals, fresh or chilled:</b>			
Poultry cuts	0207.13.00	100	Zero-Rated
Poultry offals	0207.13.00	900	VAT Payable
<b>Cuts and Offals, frozen</b>			
Poultry cuts	0207.14.90	100	Zero-Rated
Poultry offals	0207.14.90	200	VAT Payable
Other, Frozen	0207.14.90	900	VAT Payable
Grated or powdered processed cheddar cheese	0406.20.00	100	Zero-Rated
Other grated or powdered cheese	0406.20.00	900	VAT Payable
Processed cheddar cheese, not grated or powdered	0406.30.00	100	Zero-Rated
Other processed cheese, not grated or powdered	0406.30.00	900	VAT Payable
Canned tuna	1604.14.10	N/A	Zero-Rated
Canned Sardine	1604.13.10	N/A	Zero-Rated
Chicken sausages, canned	1601.00.10	N/A	Zero-Rated
Other chicken sausages	1601.00.20	N/A	Zero-Rated
Cereals	Heading 1904.	N/A	Zero-Rated
Lentils	0713.40	N/A	Zero-Rated

<b>Sanitary towels, tampons, napkins, napkin liners and similar articles</b>			
<b>Of paper pulp, paper, cellulose wadding, or webs of cellulose fibres:</b>			
Adult diapers	9619.00.19	100	Zero-Rated
Other	9619.00.19	900	VAT Payable
<b>Of wadding of textile materials:</b>			
Adult diapers	9619.00.29	100	Zero-Rated
Other	9619.00.29	900	VAT Payable
<b>Food Preparations not elsewhere specified or included.</b>			
Liquid nutritional supplements	2106.90.99	100	Zero-Rated
Other	2106.90.99	900	VAT Payable

All are asked to take note and be guided accordingly.

**Comptroller of Customs and Excise**