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POLICY

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Barbados

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Barbados Subjects More Food Items to a 15 Percent VAT

Report Categories:

Agriculture in the Economy

Trade Policy Monitoring

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Report Highlights:

During its June budgetary deliberations the Barbadian Parliament modified the basket of food items eligible for VAT free consideration. The proposed 2015 Financial Statement & Budgetary Proposal, ratified by the Parliament and signed into law by the Prime Minister, goes into effect with the 2015 Fiscal Year commencing on September 1, 2015. Food items remaining in and taken out of the VAT-free basket follow sorted according to its classification under the Harmonized Schedule tariff code. Items taken out of the VAT-free basket will now be subject to the 15 percent tax.

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ITEMS REMAINING IN THE VAT FREE BASKET

TARIFF NUMBER

TARIFF DESCRIPTION

25.01.00 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water

25010020000 Other table salt

25010010000 Table salt in retail packages of not more than 2.5 kg

During its June budgetary deliberations the Barbadian Parliament modified the basket of food items eligible for VAT free consideration. The proposal, ratified by the Parliament and signed into law by the Prime Minister, goes into effect with the 2015 Fiscal Year commencing on September 1, 2015. Following below are the revised lists for the VAT-free basket and VAT-eligible basket.

19.05 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products

19059010100 Biscuits, unsweetened

19059010100 Other bread, etc, nes; communion wafers, rice paper, etc

19059090100 Bread unsweetened

19.02 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared

Uncooked pasta, not stuffed or otherwise prepared

19021900900 Other

19021900200 Chow mein

19021900100 Macaroni, spaghetti and elbows

19021100000 Containing eggs

17011100000 Cane Sugar

16041500000 Mackerel

16041410000 Tunas

16041310000 Sardines

16025090200 Luncheon meat

16025010000 Preparations of meat of bovine animals

16024910000 Luncheon meat

16023900100 Luncheon meat

15171000000 Margarine, excluding liquid margarine

15079000000 Soya-bean oil (excl. crude) and fractions

11031300000 Of maize (corn)
11022000000 Maize (corn) flour
11010090900 Meslin flour

11.01.00 Wheat or meslin flour

11010090100 Other wheat flour
11010010000 Of durum Wheat

10063060000 Other wholly milled white rice
10063050000 Wholly milled white rice, in packages of not more than 10 kg
10063040000 Other semi-milled parboiled rice
10063030000 Semi-milled parboiled rice, in packages of not more than 10 kg
10063010000 Semi-milled white rice, in packages of not more than 10 kg

10.06 Rice

10.06.20.20 Husked (brown) rice

10062040000 Other parboiled rice
10062030000 Parboiled rice, in packages for retail sale

10.06.20.20 Husked (brown) rice

10062020000 Other white rice
10062010000 White rice, in packages for retail sale

Fruit, Fresh or dried

8109080000 Christophine (Choyote)
8109050000 Breadfruit
8109040000 Soursop
8109030000 Passion fruit
8109020000 Golden apples

8094000000 Plums and sloes

8081000000 Apples

8072000000 Papaws (papayas), fresh
8071910000 Cantaloupes
8071100000 Watermelons

8061000000 Grapes Fresh

8.05 Citrus fruit, fresh or dried

8059000100 Other citrus fruit, fresh
8055020100 Limes, fresh
8055010100 Lemons, fresh
8054000100 Grapefruit, fresh
8052090100 Other citrus hybrids, fresh
8052020100 Ortaniques, fresh

8052010100 Ugli fruit, fresh
8051000100 Oranges, fresh

8045030100 Mangosteens, fresh
8045020100 Mangoes, fresh
8045010100 Guavas, fresh
8044000100 Avocados, fresh
8043000100 Pineapples, fresh
8042000100 Figs, fresh

8030020000 Plantains, fresh
8030010000 Bananas, including plantains, fresh or dried

8021200100 Almonds shelled, fresh
8021100100 Almonds in shell, fresh

8.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled

8011990100 Other coconuts, fresh
8011100100 Coconuts Dessicated, fresh

7.14 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith

7149090100 Other, fresh or chilled
7149050100 Yams, fresh or chilled
7149040100 Tannias, fresh or chilled
7149030100 Eddoes, fresh or chilled
7149020100 Roots and tubers with high starch content, fresh or dried, chilled or frozen nes
7142000100 Sweet potatoes, fresh or chilled
7141000100 Manioc (cassava), fresh or chilled

7.13 Dried leguminous vegetables, shelled, whether or not skinned or split

7139090000 Other
7135000000 Broad beans ((*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *Equina*, *Vicia*
7134000000 Lentils

7.13 Dried leguminous vegetables, shelled, whether or not skinned or split; kidney beans, including white pea beans (*Phaseous vulgaris*)

7133900000 Other
7.13.33.00 Kidney beans, including white pea beans (*Phaseous vulgaris*)
7133390000 Other
7133310000 Red kidney beans
7133200000 Small red (adzuki) beans (*Phaseolus* or *vigna angularis*)
7133100000 Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek
7132000000 Dried chickpeas, shelled

7.13 Dried leguminous vegetables, shelled, whether or not skinned or split

7131090000 Other peas
7131030000 Dried peas, shelled
7131020000 Split peas
7131010000 Pigeon peas

7108040000 Carrots, other
7108020000 Beets, other

7.09 Other vegetables, fresh or chilled

7099090000 Other vegetables, fresh or chilled, nes
7099040000 Sweet corn (corn on the cob)
7099030000 Pumpkins
7099020000 Ochroes
7099010000 Zucchini
7097000000 Spinach, fresh or chilled

709.60.00 Fruits of the genus *Capsicum* or of the genus *Pimenta*

7096090000 Other
7096010000 Sweet peppers

7.09 Other vegetables, fresh or chilled; mushrooms and truffles

7095900000 Other
7094000000 Celery and other celeriac
7093000000 Aubergines (egg-plants)

**7.08 Leguminous vegetables, shelled or unshelled, fresh or chilled; beans (*Vigna spp*,
Phaseolus spp.)**

7089000000 Other leguminous vegetables
7082090000 Other
7082020000 Bora (bodi) beans (*Vigna spp.*)
7082010000 String beans

7.08.10.00 Peas (*Pisum Sativum*)

7081090000 Other
7081020000 Blackeye peas

7070010000 Cucumbers

**7.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots,
fresh or chilled**

7069090000 Other
7069010000 Beets

7.06.10.00 Carrots and turnips

7061090000 Other
7061010000 Carrots

7.05 Lettuce (*Lactuca stavia*) and chicory (*Chicorium spp.*), fresh or chilled

Chicory

7052900000 Other

Lettuce

7051900000 Other

7051100000 Cabbage lettuce (head lettuce)

7.04 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled

7049090000 Other

7049010000 Cabbages

0704.10.00 Cauliflowers and headed broccoli

7041090000 Other

7041010000 Cauliflowers

7032000000 Garlic

7031020000 Shallots (eschallots)

7031010000 Onions

7020000000 Tomatoes, fresh or chilled.

7.01 Potatoes, fresh or chilled

7019000000 Other potatoes, fresh or chilled

4.0 Dairy

4063000000 Processed cheese, not grated or powdered

4061000000 Fresh (unripened or uncured) cheese, including whey cheese, and curd

4029910000 Condensed milk

4029100000 Not containing added sugar or other sweetening matter

4012000000 Of a fat content, by weight, exceeding 1% but not exceeding 6%

4011000000 Of a fat content, by weight, not exceeding 1%

3.05 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption

Dried fish, whether or not salted but not smoked

3055990000 Other

3055920000 Herring, alewives, saithe, pollock, haddock and hake

3055910000 Mackerel

3055100000 Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)

3042090300 Yellowfin tunas (Thunnus albacares)

3042090200 Kingfish (Acanathocybium solandri), Swordfish (Xiphias gladius), Blue marlin (Makiairani)

3042090100 Dolphin (Coryphaena hippurus)

3042010000 Flying fish

3041090300 Fillets of yellowfin tunas (Thunnus albacares)

3041090200 Fillets of Kingfish (Acanathocybium solandri), Swordfish (Xiphias gladius), Blu

3041090100 Fillets of Dolphin (*Coryphaena hippurus*)
3041010000 Fresh or chilled fish fillets

3037990300 Swordfish frozen
3037990120 Kingfish, swordfish frozen for processing
3037990100 Kingfish (*Acanathocybium solandri*), Swordfish (*Xiphias gladius*), Blue marlin
3037930000 Flying fish
3037920200 Dolphin frozen
3037920100 Dolphin (*Coryphaena hippurus*)

3.03 Fish, frozen, excluding fish fillets and other fish meat of heading 03.04

3034290900 Other yellowfin tunas frozen
3034290100 Yellow fin tunas frozen

3.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04

3026990200 Swordfish (Marlin,sailfish,spearfish)fresh or chilled
3026990120 Kingfish, swordfish fresh or chilled for processing
3026990110 Marlin, sailfish, spearfish fresh or chilled for processing
3026920200 Dolphin fresh or chilled
3026920100 Dolphin (*Coryphaena hippurus*)
3.02.64.00 Mackerel (*Scomber scombrus*, *Scomber australisicus*, *Scomber japonicus*)
3026490000 Other
3.02.62.00 Haddock (*Melanogrammus aeglefinus*)
3026290000 Other
3.02.61.00 Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*sprattus sprattus*)
3026190000 Other
3.02.50.00 Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*), excluding liver and roes
3025090000 Other
3.02.40.00 Herrings (*Clupea harengus*, *Clupea pallasii*), excluding livers and roes
3024090000 Other
3023290100 Yellow fin tunas fresh or chilled

2.07 Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen

2072700100 Wings
2071490100 Other cuts
2071430000 Livers
2071420000 Wings
2071410000 Frozen cuts and offal of chicken
2071300100 Cuts, fresh or chilled
2071200000 Not cut in pieces, frozen
2071100000 Not cut in pieces, fresh or chilled

2.06 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen

2069000000 Other, frozen

Of swine frozen

2064990000 Other
2064910000 Pig trotters
2064100000 Livers

Of bovine animals, frozen

2062900000 Other
2062200000 Livers
2062100000 Frozen bovine tongues

2045000000 Meat of goats
2044300000 Boneless

Other meat of sheep, frozen

2044200000 Other cuts with bone in
2042300000 Boneless

Other meat of sheep, fresh or chilled

2042200000 Other cuts with bone in
2023030000 Minced (Ground)
2013030000 Minced (Ground)

ITEMS TAKEN OUT OF THE VAT FREE BASKET

TARIFF NUMBER	TARIFF DESCRIPTION
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
19019090000	Other
19019020100	Preparations of malt extract used for making beverages
19011000900	Other preparations for infant use, put up for retail sale
19011000100	Preparations for infant use, put up for retail sale (milk and soya bean flour base
18069000900	Other chocolate and other food preparations containing cocoa
18061000000	Cocoa powder, containing added sugar or other sweetening matter
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified Maize (corn) oil and its fractions
15152900000	Other
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15079000000	Other
10.06	Rice
10.06.40.00	Broken rice
10064090000	Other broken rice
10064010000	In packages for retail sale
10063080000	Other wholly milled parboiled rice
10063070000	Wholly milled parboiled rice, in packages of not more than 10 kg
10063060000	Semi-milled or wholly milled rice
10.06.10.00	Rice in the husk (paddy or rough)
10061090000	Other
8.1	Other fruit, fresh
	Christopene (Choyote)
8109080000	Other fruit, fresh, nes
8109060000	Carambolas
	Golden Apples
8109020000	Other fruit, fresh, nes
8105000000	Kiwifruit

8104000000 Cranberries, bilberries and other fruits of the genus Vaccinium
8102000000 Raspberries, blackberries, mulberries and loganberries
8101000000 Strawberries

8093000000 Peaches, including nectarines
8092000000 Cherries
8091000000 Apricots

8082000000 Pears and quinces

8.07 Melons (including watermelons) and papaw (papayas), fresh

8071990000 Other

8045030100 Mangosteens, fresh
8041000100 Dates, fresh

8029090100 Other nuts, fresh
8029010100 Kola nuts, fresh
8025000100 Pistachios, fresh
8024000100 Chestnuts (*Castanea* spp.), fresh
8023200100 Walnuts shelled, fresh
8023100100 Walnuts in shell, fresh
8022200100 Hazelnuts or filberts (*Corylus* spp.) shelled, fresh
8022100100 Hazelnuts or filberts (*Corylus* spp.) in shell, fresh

8013200100 Cashew nuts shelled, fresh
8013100100 Cashew nuts in shell, fresh

8012200100 Brazil nuts shelled, fresh
8012100100 Brazil nuts In shell, fresh

8011900100 Coconuts In shell, fresh

7.1 Vegetables (uncooked or cooked by steaming or boiling in water), frozen

7109090000 Other

7.10.80.00 Other vegetables

7108090000 Other
7108040000 Vegetables, frozen, nes

7.10.40.00 Sweet corn

7104090000 Other

07.10.30.00 Spinach, New Zealand spinach and orache spinach (garden spinach)

7103090000 Other

Leguminous vegetables, shelled or unshelled

- 7102990000 Other
- 7.10.22.00 Beans (*Vigna spp.*, *Phaseolus spp.*)**
- 7102290000 Other
- 7.10.21.00 Peas (*Pisum Sativum*)**
- 7102190000 Other
- 7101000000 Potatoes

7.09 Other vegetables, fresh or chilled

- 7099090000 Other
- 7095200000 Truffles
- 7095100000 Mushrooms, fresh or chilled
- 7092000000 Asparagus
- 7091000000 Globe artichokes

- 7081010000 Peas, fresh or chilled

- 7052100000 Witloof chicory (*Chichorium intybus* var. *foliosum*)

- 7042000000 Brussels sprouts

- 7039000000 Leeks and other alliaceous vegetables

7.01 Potatoes, fresh or chilled

- 7019000000 Other

4.06 Cheese and curd

- 4069000000 Other cheese
- 4064000000 Blue-veined cheese
- 4062000000 Grated or powdered cheese, of all kinds

305 Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.

- 3055910000 Other: Mackerel

3.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen

- 3049000000 Other

Frozen fillets:

- Flying Fish
- 3042090900 Other

Fresh or chilled:

- 3041090900 Other

3038020000 Roes

3.03 Fish, frozen, excluding fish fillets and other fish meat of heading 03.04

3037990900 Other

3037990200 Frozen fish, nes

3037990110 Marlin, sailfish, spearfish frozen for processing

3037920900 Snapper, croaker, grouper, bangamary and sea trout

03.03.78.00 Hake (*Merluccius spp.*, *Urophycis spp.*)

3037890000 Other

3037700000 Sea bass (*Dicentrarchus labrax*, *Dicentrarchus punctatus*)

3037600000 Eels (*Anguilla spp.*)

3037500000 Dogfish and other sharks

03.03.74.00 Mackerel (*Scomber scombrus*, *scomber australasicus*, *scomber japonicus*)

3037490000 Other

3.03.71.00 Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*sprattus sprattus*)

3037190000 Other

3.03.60.00 Cod (*Gadus marhua*, *Gadus ogac*, *Gadus macrocephalus*), excluding livers and roes

3036090000 Other

3.03.50.00 Herrings (*Clupea harengus*, *Clupea Pallasii*), excluding livers and roes

3035090000 Other

3034900000 Other

Yellowfin tunas (*Thunnus albacares*):

3034290000 Other

Albacore or longfinned tunas (*Thunnus alalunga*):

3034190000 Other

Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:

3033900000 Other

3033300000 Sole (*Solea spp.*)

3033100000 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus Hippoglossus*, *Hippoglossus ste*)

Other salmonidae, excluding livers and roes:

3032900000 Other

3032200000 Atlantic salmon (*Salmo Salar*) and Danube salmon (*Hucho hucho*)

3032100000 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonit*)

Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:

3031900000 Other

3031100000 Sockeye salmon (red salmon) (*Oncorhynchus nerka*)

3.02 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04

3026990900 Other

3026920900 Snapper, croaker, grouper, bangamary and sea trout

3026500000 Dogfish and other sharks

Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:

3022900000 Other

3022300000 Sole (*Solea* spp.)

3022100000 Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus ten*)

Salmonidae, excluding livers and roes:

3021900000 Other

3021200000 Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*,

3021100000 Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonit*)

2.1 Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal

2109900000 Other

2102010000 Salted or in brine

2101910000 Salted or in brine

2062100000 Tongues

2061000000 Of bovine animals, fresh or chilled

2043000000 Carcasses and half-carcasses of lamb, frozen

2032200000 Hams, shoulders and cuts thereof with bone in

2031200000 Hams, shoulders and cuts thereof with bone in

2.02 Meat of bovine animals, frozen

Boneless:

2023090000 Other

2023020000 Sirloin

2023010000 Tenderloin

Other cuts with bone in:

2022090000 Other
2022010000 Brisket

**2.01 Meat of bovine animals, fresh or chilled
Boneless:**

2013090000 Other
2013030000 Minced (Ground)
2013020000 Sirloin
2013010000 Tenderloin

2.03 Meat of swine, fresh chilled or frozen

203290090 Other, frozen
203290010 Spare Ribs, frozen
203190090 Other, fresh or chilled
203190010 Spare Ribs, Fresh or Chilled