

## List on VAT Zero Rated Products and 15% VAT Goods and Services

The listing below provides further breakdown of the goods and services and its correct application of VAT.

### VAT Zero Rated Products

No.	Item	Description
1.	Baby Milk	Includes products such as Lactogen, SMA, S26, Farley's, etc.
2.	Canned Fish	All kinds of canned fish such as mackerel, tuna, sardines, salmon, anchovies, etc.
3.	Cooking Gas	All cooking gas sold in cylinders
4.	Cooking Oil	Includes all edible vegetable oil products such as soya bean oil, canola oil, olive oil, coconut oil, mustard oil and other vegetable oil.
5.	Dhal	These also include all types of dhal such as split peas, toor dhal, moong dhal, urdi, etc. It also includes other dried leguminous vegetables such as peas, chickpeas, moong, kidney beans, cow peas, etc. The category excludes dhal/ lentils in powdered form(besan/pea flour) or packaged in a can.
6.	Flour	Includes flour made out of wheat only such as normal flour, sharp and whole meal / roti flour and excludes rice flour, corn flour, pea flour, etc.
7.	Garlic	Includes only common fresh garlic and excludes all other forms such as dried, powdered, sliced, frozen, processed and packed, etc.
8.	Kerosene	
9.	Liquid Milk	Includes all types of dairy liquid milk whether full cream or low fat. This category only includes dairy milk and excludes nondairy milk such as almond milk, soy milk and milk from other vegetables
10.	Onions and shallots	Includes all types of onion but excludes onion in other forms such as powdered, dried, or processed and packed.
11.	Potatoes	Includes all types of potatoes in raw form including baby potatoes and washed potatoes and excludes potatoes in processed form such as French fries, wedges, hash brown, etc.
12.	Powdered Milk	Includes all types of powdered milk including full cream and low fat and excludes products such as condensed milk.
13.	Rice	Includes all types of rice including basmati, jasmine, long grain rice, brown rice, etc.

14.	Salt	Includes normal salt and excludes products such as monosodium glutamate (MSG).
15.	Sanitary Pads	Includes all types of sanitary towels (pads), tampons, etc.
16.	Soap	All types of bar soaps but doesn't include liquid hand wash and dishwashing paste.
17.	Soap Powder & detergents	Includes all types of detergents in the form of powder, liquid and paste including cleaning detergents.
18.	Sugar	Includes only brown/raw sugar and excludes sugar in other forms such as castor, icing sugar, white sugar, cube, candy etc.
19.	Tea	Includes tea of all types and packaging and excludes products such as bottled ice tea.
20.	Toilet Paper	The category excludes products such as tissues, serviettes, paper towels, etc.
21.	Toothpaste	All types of toothpaste in tube form and excludes other products for oral dental hygiene such as mouth wash, floss, etc.

### 15% VAT Goods and Services

No.	Item	Description
1	Air conditioners	All type of air conditioning units
2	Dishwashers	All type of electric dishwashers
3	Dryers	All type of electric clothes dryers
4	Electric jugs	All type of electric jugs
5	Electric lawn mowers	All type of electric lawn mowers
6	Electric and gas stoves	All type of stoves and cooktops including gas and electrically powered
7	Hair dryers	All type of electric hair dryers
8	Microwaves	All type of microwaves
9	Refrigerators and freezers	All type of refrigerators and freezers
10	Mobile phones	All types of mobile phones including smart phones and high end mobile phones
11	Televisions	All types of television
12	Toasters	All types of electric toasters

No.	Item	Description
13	Washing machines	All types of washing machine
14	Passenger motor vehicles	Passenger motor vehicles excluding twin cabs, minivans, buses, trucks, ambulances and motor caravans
15	Alcohol and tobacco	All types of alcohol, tobacco and products containing tobacco
16	Textile, clothing and footwear	Fabrics, clothing and footwear including blankets, linens, curtains, handkerchief, etc.
17	Perfume, jewellery and watches	Perfume (excluding deodorants), jewellery, precious stones, pearls and watches.
18	Electrical machinery and equipment	Generators, converters, transformers, electro-magnets, battery cells, batteries, electrical accumulators, vacuum cleaners, electro-mechanical domestic appliances such as food grinders, mixers, juice extractors, shavers, hair clippers and hair removing appliances, electrical ignition or starting equipment, electrical lighting or signaling equipment, portable electric lamps, industrial or laboratory electric furnaces and ovens, electric laser or other light or photon beam, soldering, brazing and welding machines, storage water heaters and immersion heaters, hair curlers, grillers and roasters, coffee maker, modems, aerials and aerial reflectors, headphones and earphones, sound and video recording and reproducing apparatus, discs, tapes and smart cards for recordings, flat panel display modules, transmission apparatus for radio broadcasting or television, radar apparatus, reception apparatus, television cameras, monitors and projectors, Electrical signaling, safety or traffic control equipment for roads, Electric sound or visual signaling apparatus, Electrical capacitors, Electrical resistors, Printed circuits , Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus for electric control or the distribution of electricity, Electric filament or discharge lamps, Thermionic, cold cathode or photo-cathode valves and tubes, Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, Electronic integrated circuits, Insulated wire cable (including co-axial insulated electric conductors) , Carbon electrodes, carbon brushes, electrical insulators of any

No.	Item	Description
		material, Insulating fittings for electrical machines, part and accessories.
19	Stereo/sound systems	Speakers, microphones, headphones, amplifiers, etc.
20	Professional, scientific and technical services	This includes legal and accounting, management and consultancy, architectural and engineering, scientific research and development, advertisement and market research and veterinary activities only.
21	Environment and Climate Adaptation Levy prescribed services	<ol style="list-style-type: none"> <li>1. Provision of accommodation, refreshments and any other services by a licensed hotel.</li> <li>2. Any services provided in a vessel that is wholly or principally engaged in the carriage of tourists within Fiji.</li> <li>3. Provision of meals or beverages, and any other services in a licensed bar. For the purpose of this paragraph, "bar" includes any club.</li> <li>4. Provision of services such as music, dancing or other entertainment including other services in a licensed nightclub.</li> <li>5. Provision of inbound tour services.</li> <li>6. Live entertainment provided wholly or substantially by the personal participation of artists at the place of performance or exhibition of products, where a fee is charged.</li> <li>7. Provision of services for recreational activity for gain.</li> <li>8. Provision of services relating to any exhibition of films to the public or to a section of the public which includes the production of any music, speech or other sound whatsoever in connection with the projection of a film, where the exhibitor is licensed under the Cinematographic Films Act 1971 and a charge is made for admission to the premises where the exhibition is held, including any other services provided by cinema operators.</li> <li>9. Provision of services relating to hire or rent of motor vehicle by a person that operates a business of hired cars or rental cars licensed by the Land Transport Act 1998, and the provision of</li> </ol>

No.	Item	Description
		<p>chartered transport services to tourists by an omnibus or a mini-bus operator.</p> <p>10. Provision of meals, beverages and other services by bistros or coffee shops.</p> <p>11. Provision of meals, beverages and other services regularly supplied on sale to the public by a licensed restaurant.</p> <p>12. Provision of charter flight services provided by an aircraft or helicopter registered with the Civil Aviation Authority of Fiji, except for medical or natural disaster relief evacuation services.</p> <p>13. Provision of all water sports including under water activities and river safaris.</p> <p>14. Provision of accommodation in a private residence or property that accommodates tourists, international students or overseas visitors who are paying guests excluding any pre-school registered by the Ministry of Education, primary school, secondary school, the Fiji National University, Montfort Boystown, the Pacific Regional Seminary, the Pacific Theological College and the University of the South Pacific, or any other similar educational institution as approved by the CEO, but does not include any educational institution that is carried on for the purposes of commercial profit or gain to any proprietor, member or shareholder.</p> <p>15. Provision of similar services listed in all the above conducted by an unlicensed operator</p>