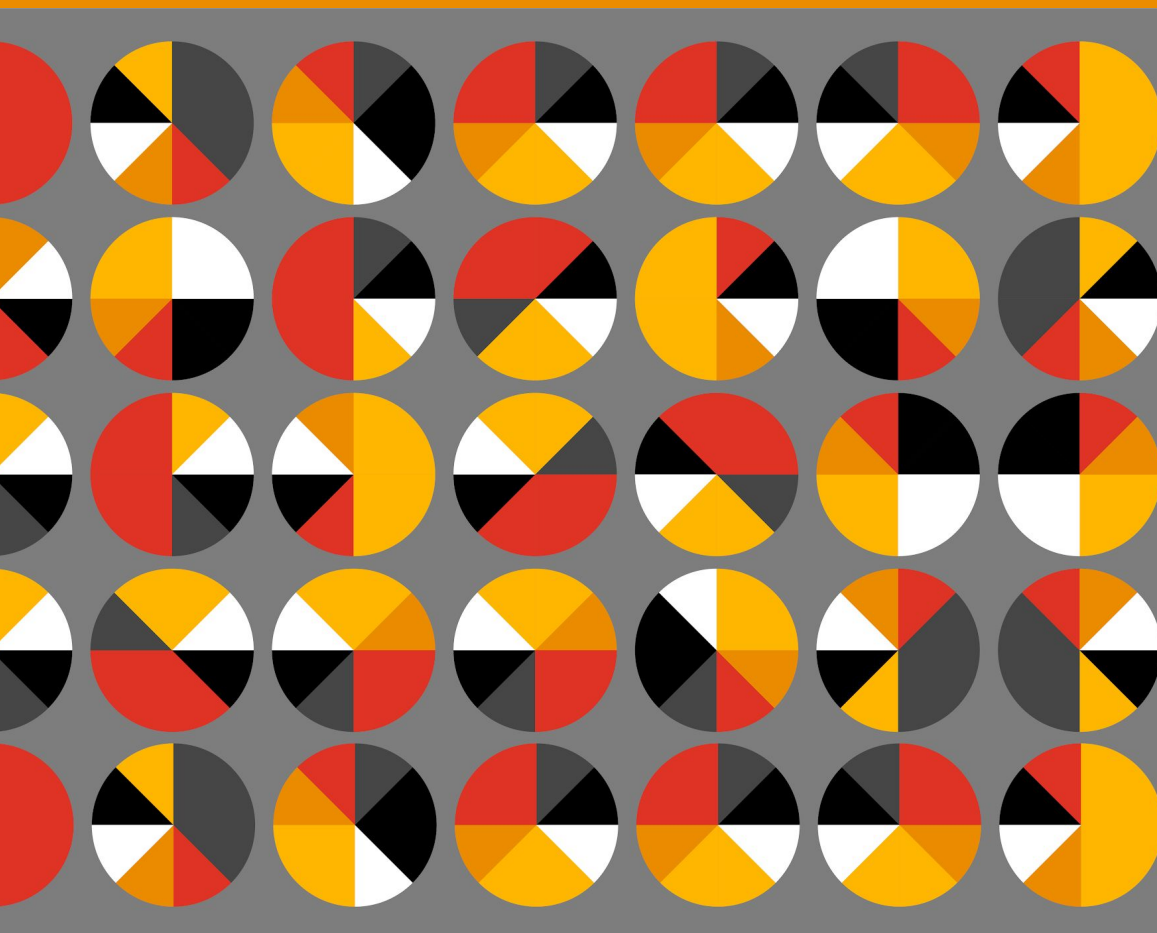


# Oman: List of food products subject to Value Added Tax at zero percent

January 2021



## In brief

Ministerial Decree 2/2021, dated 4 January 2021, detailed the list of food products that will be subject to VAT at the zero rate in Oman. The list consists of 93 food products with their HS codes. As expected, the list is similar to the list of zero rated food products issued by the National Bureau of Revenue in the Kingdom of Bahrain.

## In detail

As per Article 51 of the Oman VAT law, Ministerial Decree 2/2021 published the list of Food Products subject to VAT at the zero percent.

### Supply of food items subject to value-added tax at zero-rate

S.No.	HS Codes	Item
<b>Poultry, Meat and Fish</b>		
1	01059410	Layer chickens
2	01059420	Broiler chickens
3	01051100	Fowls of the species Gallus domesticus, weighing not more than 185g
4	02011000	Meat of bovine animals, fresh or chilled - carcasses and half-carcasses
5	02012000	Other cuts of bovine animals with bone in – fresh or chilled
6	02013000	Meat of Bovine animals boneless – fresh or chilled
7	02041000	Meat of lamb, fresh or chilled - carcasses and half-carcasses
8	02042100	Meat of sheep, fresh or chilled - carcasses and half-carcasses
9	02042200	Meat of sheep - other cuts with bone in - fresh or chilled
10	02042300	Meat of sheep - boneless - fresh or chilled
11	02045011	Meat of goat, fresh or chilled - carcasses and half-carcasses
12	02045021	Meat of goat, fresh or chilled - other cuts with bone in
13	02045031	Meat of goat, fresh or chilled - boneless
14	02068010	Edible offal of sheep, goats - fresh or chilled
15	02086010	Edible offal of camel - fresh or chilled
16	02086020	Edible offal of camel - frozen
17	03023200	Yellowfin tuna (Thunnus albacares)
18	03023400	Bigeye tuna (Thunnus obesus)
19	03023500	Bluefin Atlantic and Pacific tuna (Thunnus thynnus thunnus orientales)
20	03023600	Southern bluefin tuna (Thunnus maccoyii)
21	03023910	Qabbab fish (Thunnus tonggol)
22	03023920	Sharwi fish (Thunnus affinis)
23	03024410	Kingfish (Scomber scombrus - commerson)
24	03024510	Bayadh – (hamam, khoudra and saal)
25	03028500	Seabream fish (such as sha'am, spaiti, nahash, faskar, gergifan, cofer) (Sparidae)
26	03028910	Hamour fish (groupers) (such as, Bartam, Shenino, Qatto, Nagel and As-Samman)
27	03028920	Sheari fish (sheoor)
28	03028930	Hamra fish (alesmaudi)
29	03028940	Nagroor fish
30	03028950	Bori fish (meed and biyah)

S.No.	HS Codes	Item
31	03028960	Safi fish
32	03028970	Barracuda fish (aqgam, dwailmi, qad)
<b>Dairy and its derivatives</b>		
33	04011030	Long life milk (dairy), in containers exceeding 1 litre
34	04029110	Milk (dairy)
35	04031000	Yoghurt
36	04061000	Fresh (unripened or uncured) cheese, including whey cheese and curd
<b>Fresh eggs</b>		
37	04072100	Fresh chicken eggs (Gallus domesticus)
<b>Vegetables and Fruits</b>		
38	07019000	Potatoes and similar - fresh and chilled
39	07020000	Tomatoes - fresh and chilled
40	07031011	Onions for food (green or dry rind)
41	07032000	Garlic
42	07051100	Lettuce (head lettuce)
43	07061000	Carrots and turnips - fresh or chilled
44	07070000	Cucumbers and gherkin - fresh or chilled
45	07081000	Peas (Pisum sativum)
46	07082000	Lobia, Beans (Vigna spp., Phaseolus spp.)
47	07089010	Beans
48	07093000	Aubergines (eggplants)
49	07096000	Fruits of the genus capsicum or pimento (Green and red pepper)
50	07097000	Spinach, New Zealand spinach and orache spinach (garden spinach)
51	07099200	Olives
52	07099300	Pumpkins (Cucurbita)
53	07099910	Marrow
54	07099920	Okra
55	07099930	Parsley
56	07099940	Coriander
57	08041010	Fresh dates (rutab)
58	08041021	Pressed dates
59	08043000	Pineapples
60	08045010	Guavas
61	08045020	Mangoes
62	08051000	Oranges
63	08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
64	08055010	Fresh lemons
65	08055020	Dried lemon
66	08061000	Fresh grapes
67	08071100	Green watermelons
68	08071910	Yellow watermelons (Cantaloupe and melon)
69	08081000	Apples
70	08083000	Pears
71	08091000	Apricots
72	08092100	Cherries (sour) (prunus cerasus)
73	08105000	Kiwi fruit
74	08109010	Pomegranates
<b>Coffee, tea, cardamom</b>		
75	09011100	Coffee (not roasted) Not decaffeinated
76	09012100	Coffee roasted - Not decaffeinated
77	09021000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
78	09022000	Other green tea (not fermented)
79	09023010	Teabags not exceeding 3g

S.No.	HS Codes	Item
80	09024000	Other black tea (fermented) and other partially fermented tea
81	09083100	Cardamom (whole) neither crushed nor ground
82	09083200	Cardamom crushed or ground
<b>Cereal/ grains</b>		
83	10019910	Normal wheat
84	10019920	Thin wheat
85	10063000	Semi-milled or wholly milled rice, whether or not polished or glazed
86	11010010	Wheat flour
<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>		
87	15091000	Virgin olive oil
<b>Sugar</b>		
88	17019911	Filtered sugar (refined) crystals multi fine
<b>Food preparations for children</b>		
89	19011010	Milk-based infant foods and modified milk as substitutes for mother breast milk without cocoa
<b>Bread</b>		
90	19059010	Ordinary bread of any kind
<b>Water</b>		
91	22011020	Artificial mineral water
92	22019010	Normal natural water
<b>Salt</b>		
93	25010010	Common salt (table salt)

*We are pleased to share an English translation of the Ministerial Decree 2/2021, issued by the Oman Tax Authority, containing a list of food products that will be subject to 0% VAT. Please note that this is our own translation and should not be used or relied upon without consultation of professional advice, or direct clarification from the Oman Tax Authority.*

## Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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