



EXEMPT SUPPLIES



1. A supply of basic construction services on a residential construction:

- **Include:** Construction services of a basement, foundation for a dwelling, driveway, walls, windows, and roof
- **Does NOT include:** Services that are sub-contracted such as plumbing, painting and electrical services

2. Supply of medicine for chronic disease:

- **Include:** Medicines used exclusively for HIV/AIDS, diabetes, hypertension/ cardiovascular disease, Asthma, Renal disease, Cancer and Mental Illness.
- **Does NOT include:** Over the counter pain killers, cold medicines, multi-vitamins, tonic

3. A supply of printed matter:

- **Include:** Brochures, books, pamphlets, leaflets, dictionaries, encyclopedias, newspapers, children coloring and drawing books
- **Does NOT include:** The service of printing the above items, electronic books (CDs), DVDs, charts.

4. A supply of agricultural and fishing inputs:

- **Include:**
 - seeds, seedlings, cuttings and fertilizers, pesticides, insecticides (including those for household use for e.g. bop, baygon etc), and other treatments
 - herbicides, fungicides and nematicides
 - animal feed other than food for domesticated animals generally held as pets
 - ventilated boxes and packing films specifically designed for use in transporting unprocessed agriculture products;
 - plant propagation bags;
 - fiber- glass and wooden boats, anchors, G.P.S, compass, V.H.F radio etc
 - Equipment and machinery specifically designed for agricultural and horticultural use

5. Domestic and International Transportation

- **Include:** Bus & Taxi Fees, ferry fees, airline tickets and trucking
- **Does NOT include:** Transportation fees included in the price of a product or service

6. Education Services by a qualified educational institution

- **Include:** Tuition, meal plans and accommodation included in tuition fees, Exam fees, laboratories,
- **Does NOT include:** Facilities open to the general public for a fee

7. Electricity (Residential & Commercial)

8. Insurance

- **Include:** Property, vehicle, medical and life

9. Interest on loans

10. Locally produced agricultural produce

- **Include:** Produce sold directly by the local producer such as poultry, eggs, fish, vegetables, fruits, flowers, pigs, goats, cows and their related products
- **Does NOT include:** Produce sold by a retailer or supermarket

11. Medical Services

- **Include:** Services provided by a qualified medical practitioner and/or rendered in a qualified medical facility such as, licensed hospital, maternity home, nursing home, convalescent home; or clinic. (Does not qualify if either of these two conditions are not met)
 - Such services are:
 - Laboratory, x-ray or other diagnostic services

- The use of operating & case room, anesthetic facilities (equipment or supplies)
- radiotherapy, physiotherapy etc
- Disease, trauma, Dental (excluding dentistry for cosmetic reasons), periodontal
- **Does NOT Include:** Dental procedures for cosmetic reasons nor cosmetic surgery

12. Residential Rent

- **Include:** Rent provided in an unfurnished apartment
- **Does Not Include:** Rent provided in an apartment furnished by the lessor

13. Residential Water

- **Include:** Tap water provided to homes
- **Does NOT include:** Bottled water

14. Certain Construction materials

- **Include:** Ready Mixed Concrete, Cement and locally made blocks
- **Does NOT include:** lumber, steel, plumbing supplies, electricity supplies