



ZERO-RATED ITEMS



1. ADULT DISPOSABLE DIAPERS

- **Include:** Depends, Prevail, 1st Quality

2. BABY DISPOSABLE DIAPERS

- **Include:** Huggies, Pampers, Luvs, Cheekies, Teddies
- **Does NOT include:** Baby Wipes

3. BREAD

- **Include:** Locally produced White, Whole Wheat and Whole Grain bread
- **Does NOT include:** any imported bread or local products where sweeteners, icing, fruit, chocolate, chicken, meat, fish, or vegetables are added on top or inside the product.

4. FLOUR

- **Include:** White & Whole Wheat

5. FUEL

- **Include:** Diesel, Motor spirit(gasoline), Petroleum, Kerosene, LPG(cooking gas), lamp oils

6. INFANT FORMULA

- **Include:**
 - Enfamil: Gentlease/ LactoFree/A.R./ Prosobee/ EnfaCare/ Next Step Lipil
 - Nestle Good Start: Gentle/ Soy/ Plus/Plus 2
 - Similac Isomil Advance/ Advance/Sensitive/Neosure/ Go & Grow/Alimentum/ Similac Sensitive R.S
 - Neocate
 - Nutramigen AA Lipil/Nutramigen Lipil
 - Pregestamil Lipil
 - Nido Step 1, 2, 3
- **Does NOT include:** Gerber juices, puree foods or baby cereals

7. MILK

- **Include:** Cardinal, Carnation, Nido, 1%, 2%, or Whole
- **Does NOT include:** Condensed milk, Chocolate milk, Strawberry milk, Buttermilk, Cream, Soy Milk or Yogurt

8. OATS

- **Include:** Raw, unprocessed uncooked Oats
- **Does NOT include:** Ready to eat Oat cereals, Oat snacks

9. RICE

- **Include:** White & Brown Rice
- **Does NOT include:** Packaged 'cooked' rice, microwaveable rice meals

10. SUGAR

- **Include:** Brown & White Sugar
- **Does NOT include:** Icing sugar