

For immediate release

October 17th, 2025

MEDIA RELEASE

Removal of Value Added Tax ("VAT") on Food Items

Further to the announcement made on Monday October 13th, 2025 in the National Budget 2025/26 presentation under the above subject header, the Honourable Davendranath Tancoo, Minister of Finance wishes to advise the public that effective from **Friday October 17th, 2025**, Value Added Tax (VAT) will be removed on the following items:

- 1. table salt;
- 2. cocoa powder, whether or not containing added sugar or other sweetening matter;
- 3. mauby;
- 4. icing sugar;
- 5. grapefruit juice;
- 6. vanilla essence;
- 7. soy sauce;
- 8. prepared mustard;
- 9. guava jams and jellies in retail packages;
- fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, including –
 - (i) banana;
 - (ii) plantain;
 - (iii) breadfruit;
 - (iv) sweet potato; and
 - (v) cassava chips;
- 11. coconut water;



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- 12. sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal, and prepared mustard including
 - (i) pepper sauce;
 - (ii) worcestershire sauce;
 - (iii) anchar, kuchela and similar preparations; and
 - (iv) all other similar sauces and preparations;
- 13. other beverages containing cocoa;
- 14. soya, tofu, gluten and vegetarian meat substitutes in any form, flavoured or unflavoured, otherwise prepared or preserved, whether or not dried or mixed with vegetables for consumption;
- 15. prepared or preserved cakes and muffins whether or not flavoured;
- 16. locally produced pumpkin, watermelon, cucumber, lettuce and tomatoes.

In the case of local produce, it should be noted that these food items are currently **only zero-rate if they are unprocessed**. In a guidance to the public in 2016, the Ministry of Finance previously advised that:

"Unprocessed food refers to food which contains no additives and that is not produced through the application of any process, except for freezing, chilling, packaging, a mechanical process or a process that is done only by the elements of the weather such as natural drying. These foods are zero-rated."

The above guidance continues to apply and now local produce <u>will not be subjected to the</u> <u>unprocessed rule</u>, thereby opening new gateways for our agricultural sector and local manufacturers to add value to these items <u>without attracting VAT</u>.

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The Honourable Davendranath Tancoo M.P. Minister of Finance