

Indirect Tax Update

Update on Bahraini VAT: The List of Zero-Rated Basic Food Items has been released

9 October 2018

Dear clients and contacts,

The list of basic food items on which no VAT will be charged following the implementation of Value-Added Tax ("VAT") on 1 January 2019 in Bahrain has been circulated in the market.

The following list contains the categories of basic food items on which no VAT will be charged:

- Red meats (fresh/frozen)
- Fish
- Poultry
- Most fruits and vegetables
- Tea and coffee beans
- Wheat
- Refined sugar
- Milk-based infant products
- Milk and derivative products
- Water
- Salt
- Olive oil
- Fresh eggs
- Bread

For the detailed list of basic food items on which no VAT shall apply, you may reach out to any of our tax professionals at KPMG.

For more information, please [**contact us**](#).



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