



## **List of the Commodities Exempted** **From the Value Added Tax**

- (1) Infant formula, dairy and dairy products, and products derived from milk by substituting one or more of its natural elements.
- (2) Infant nutrition preparations.
- (3) Eggs excluding pasteurized eggs.
- (4) Tea, sugar and coffee.
- (5) Products of the mills, with the exception of plain or leavened flour imported from abroad.
- (6) Bread of all kinds.
- (7) Macaroni with the exception of Macaroni using semolina as one of its components
- (8) Live or slaughtered animals and birds whether fresh, chilled or frozen
- (9) Preserved, processed, or prepared meat items and preparations.
- (10) Fresh, chilled or frozen fish and seafood.
- (11) Preserved, processed, or prepared fish, smoked herring fish items and preparations with the exception of caviar, its substitutes and other smoked fish.
- (12) Agricultural products sold in their natural condition including seeds and saplings with the exception of tobacco.
- (13) Sesame sweet (halawa tahiniya) and sauce (tahina), molasses and honey.
- (14) Vegetables and fruits locally processed excluding potatoes, juices and concentrates thereof.
- (15) Grains, seeds, table salt and processed spices.

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- (16) Foods made and sold directly to the end consumer by restaurants and non-tourist shops which meet the requirements to be determined by a decree issued by the Minister of Finance.
- (17) Purification, desalination or distribution of water, except bottled water.
- (18) Crude oil.
- (19) Natural gas and butane gas (butagas).
- (20) Natural materials, including mining and quarrying products in their natural condition.
- (21) Unwrought gold, unwrought silver.
- (22) Production, transfer, sale or distribution of electric current.
- (23) Food industry wastes and remains, paper wastes.
- (24) Foods prepared for animals, birds and fish (fodder preparations) with the exception of those used in cats, dogs, and ornament fish nutrition.
- (25) Newsprint, printing and writing paper.
- (26) Notebooks, books, educational notes and handouts, newspapers and magazines.
- (27) Postal stamps and revenue stamps.
- (28) Sale and renting of vacant and agricultural lands, buildings, residential and non residential units.
- (29) Paper money and coins in circulation and commemorative coins.

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- (30) The high-sea vessels mentioned opposite to the following items of the harmonized customs tariff:

S. No.	H.S. Code
1	8901.1010
2	8901.2010
3	8901.3010
4	8901.9010
5	8902.0030

- (31) Civil planes and their engines, parts, components, and spare parts, as well as the equipment necessary for using them, the services rendered to these planes within the customs house, whether to the planes themselves, or to their engines, parts, components, spare parts and equipment, and the services rendered thereto whether imported or local, in accordance with the provisions and rules set forth in the agreement on trade in civil aircraft, for which decree of the President of the Republic No. 414 of the year 1983 was issued.
- (32) Wheel chairs, parts and accessories thereof, and artificial organs and parts thereof, deaf aid and accessories thereof, and other devices worn, carried or implanted in the body to compensate a defect, disability or deformity, and parts and accessories thereof, dialysis machines parts and accessories thereof including artificial kidney filters, and neonatal incubators.
- (33) Banking operations legally restricted only to banks.
- (34) Buying and selling currency in exchange firms or banks.
- (35) Post office savings banking service.
- (36) Non-banking financial services under the supervision of the Egyptian Financial Supervisory Authority EFSA.
- (37) Insurance and reinsurance services.
- (38) Education, training and scientific research services.
- (39) Health services with the exception of cosmetic and slimming surgery for non-medical purposes.

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- (40) Land transportation services for passengers including transportation by taxi, with the exception of tourist transport and air-conditioned transport service between the Governorates, and private car rental.
- (41) Non tourist inland waterway transport for passengers and air transport for passengers.
- (42) Services performed for establishing and providing maintenance to places of worship and the free of charge services rendered thereat.
- (43) Free of charge services broadcasted by radio and television or any other means.
- (44) ADSL services (shall be exempted for a year as of the date of applying the value added tax law)
- (45) Library services provided by public libraries or by those affiliated to the educational establishments, cultural or research centers of different types.
- (46) Museum services in whose respect a decree is issued by the minister based on a recommendation of the concerned minister.
- (47) Plastic arts, and works of artistic and literary composition and publishing of different types.
- (48) Services of the news agencies.
- (49) Services pertaining to farming, breeding and taking care of lands and crops, harvesting and supplying agricultural labour.
- (50) Subscriptions of syndicates, bodies subject to the Law on Sport Bodies including sports clubs and youth centers under the supervision of the ministry of youth and sports, in addition to the subscriptions of the non-governmental and social associations supervised by the ministry of social solidarity.
- (51) Services pertaining to shrouding, transporting and burying the dead.
- (52) Medically equipped vehicles for the disabled.
- (53) Wastes obtained from garbage recycling.



- (54) Talking devices for the Blind, Braille devices, and blinds' software and teaching aids.
- (55)
- a) Medications and active substances involved in their production (local).
  - b) Medications and active substances involved in their production (imported).
- (56) Educational services carried out by the departments, schools, institutes, faculties and universities that teach curricula of special nature (International).
- (57) Advertising services.