

EXEMPT SUPPLIES

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

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

2. Supply of medicine for chronic disease:

- **Includes:** Medicines used exclusively for HIV/AIDS, diabetes, hypertension/ cardiovascular disease, asthma, renal disease, cancer and mental illness.
- **Does NOT include:** Over the counter painkillers, cold medicine, multi vitamins, tonic

3. A supply of agricultural and fishing inputs:

- **Includes:**
 - Seeds, seedlings, cuttings and fertilizers, pesticides, insecticides, 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

4. A supply of printed matter:

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

5. Domestic and International Transportation

- **Includes:** 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

- **Includes:** 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

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

9. Interest on loans

10. Locally produced agricultural produce

- **Includes:** 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

- **Includes:** Services provided by 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

- **Includes:** rent provided in an unfurnished apartment
- **Does NOT include:** rent provided in an apartment furnished by lessor

13. Residential Water

- **Includes:** tap water provided to homes
- **Does NOT include:** bottled water

14. Certain Construction materials

- **Includes:** ready mixed concrete, cement and locally made blocks
- **Does NOT include:** lumber, steel, plumbing supplies, electricity supplies