

ZERO- RATED ITEMS

1. Adult disposable diapers

- **Includes:** depends, prevail, 1st quality

2. Baby disposable diapers

- **Includes:** huggies, pampers, luvs, cheekies, teddies
- **Does Not include:** baby wipes

3. Bread

- **Includes:** 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

- **Includes:** white & whole wheat

5. Fuel

- **Includes:** diesel, motor spirit (gasoline), petroleum, kerosene, LPG (cooking gas), lamp oils

6. Infant formula

- **Includes:**
 - 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
 - Presgestamil lipil
 - Nido step 1, 2, 3 etc.
- **Does NOT include:** Gerber juices or puree foods

7. Milk

- **Includes:** cardinal, carnation, nido, 1%, 2%, or whole
- **Does NOT include:** condensed milk, chocolate milk, strawberry milk, buttermilk, cream, soy milk or yogurt

8. Oats

- **Includes:** raw, unprocessed uncooked oats
- **Does NOT include:** ready to eat oats cereals, oats snacks

9. Rice

- **Includes:** white & brown rice
- **Does NOT include:** packaged 'cooked' rice, microwaveable rice meals

10. Sugar

- **Includes:** brown & white sugar
- **Does NOT include:** icing sugar