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**POLICY NOTE**  
**P&F No. 003/2022**  
**Policy & Forecasting**  
**Budgetary Proposals and Financial Statement 2022**

**Items Zero-Rated for Value Added Tax (Personal Care et al)**

In the 2022 Budgetary Proposals and Financial Statement, presented on March 14<sup>th</sup>, 2022, the Minister of Finance and Economic Affairs, Culture, Security and Public Service (“the Minister”) revised the Value Added Tax (“VAT”) regime to zero-rate some essential personal care items and items which are used primarily to assist with the control of chronic non-communicable diseases, particularly diabetes.

The Minister identified several items, by way of example, which would become zero-rated as of April 1<sup>st</sup>, 2022, including all sanitary towels and tampons, baby and adult diapers, antiperspirants, vitamins and multi-minerals, Glucerna, Ensure and Enterex.

To give effect to the revisions, the Barbados Revenue Authority advises that the items in the table below will be included in the *First Schedule of the Value Added Tax Act Cap. 87*, which specifies the items which are zero-rated for VAT.

The list of zero-rated items will come into effect on April 1<sup>st</sup>, 2022.

Zero Rated Items (Applicable from April 1, 2022)	
Tariff Heading Number	Items
<b>Sanitary Towels and Tampons</b>	
9619.00.11.000	Sanitary towels and tampons of paper pulp, paper, cellulose wadding or webs of cellulose fibres
9619.00.21.000	Sanitary towels and tampons of wadding of textile materials
9619.00.90.100	Sanitary towels and napkins of other materials
<b>Baby Diapers (Napkin and napkin liners)</b>	
9619.00.12.000	of paper pulp, paper, cellulose wadding or webs of cellulose fibres
9619.00.22.000	of wadding of textile materials

### Zero Rated Items (Applicable from April 1, 2022)

Tariff Heading Number	Items
9619.00.90.200	of other materials
<b>Adult diapers</b>	
9619.00.19.000	Other of paper pulp, paper, cellulose wadding or webs of cellulose fibres
9619.00.29.000	Other of wadding of textile materials
9619.00.90.000	Other of other materials
<b>Antiperspirants</b>	
3307.20.00.000	Antiperspirants
<b>Multivitamins and minerals</b>	
29.36	Pro-vitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent
2936.21.00.000	Vitamins A and their derivatives
2936.22.00.000	Vitamins B1 and its derivatives
2936.23.00.000	Vitamins B2 and its derivatives
2936.24.00.000	D-or DL –Pantothenic acid (vitamin B3 or B5) and its derivatives
2936.25.00.000	Vitamins B6 and its derivatives
2936.26.00.000	Vitamins B12 and its derivatives
2936.27.00.000	Vitamins C and its derivatives
2936.28.00.000	Vitamins E and its derivatives
2936.29.00.000	Other vitamins and their derivatives
2936.90.00.000	Other, including natural concentrates
<b>Items used in the control of chronic non-communicable diseases, particularly diabetes.</b>	
2106.90.99.000	<ol style="list-style-type: none"> <li>1. Glucerna Shake Homemade Vanilla 8oz</li> <li>2 Glucerna Hunger Smart Shake Creamy Strawberry 10oz</li> <li>3 Abbott Glucerna Shake Sberry 8oz</li> <li>4 Abbott Glucerna Shake Chocolate 8oz</li> <li>5 Abbott Glucerna Hunger Smart Rich Chocolate Shake 296ml</li> <li>6 Abbott Glucerna H Smart Shake HVan 296ml</li> </ol>

### Zero Rated Items (Applicable from April 1, 2022)

Tariff Heading Number	Items
	7 Glucerna Snack Shake Chocolate 8oz
	8 Glucerna Snack Shake Vanilla 8oz
	9 Ensure Shake Butter Pecan 237ml
	10 Ensure Protein Max French Vanilla 11oz
	11 Ensure Plus Shake Hmade Van 237ml
	12 Ensure Plus Shake Crmy Milk Choc 237ml
	13 Ensure Plus Butter Pecan 237ml
	14 Ensure Protein Max Milk Chocolate 11oz
	15 Ensure Plus Shake Sberry & Crm 237ml
	16 Ensure Max Protein Shake Mix Berry 11oz
	17 Ensure Protein Max Cafe Mocha 11oz
	18 Ensure Powder Original Vanilla 397g
	19 Enterex Beverage Diabetic Sberry 8 oz
	20 Enterex Diabetic Vanilla 8oz
	21 Enterex Shake Total Vanilla 8oz
	22 Enterex Shake Total Chocolate 8oz
	23 Enterex Shake Total Strawberry 8oz
	24 Enterex Shake Plus Vanilla 8oz
	25 Slim Fast Original Rich Chocolate 11oz
	26 Slim Fast Original Sberries & Crm 11oz
	27 Slim Fast Advanced Nutrition Bananas & Cream Shake 11oz
	28 Slim Fast Advanced Nutrition Keto Vanilla Shake 11oz
	29 Abbott Pediasure G & G Chocolate 8oz
	30 Pediasure G & G Vanilla Shake 8oz
	31 Abbott Pediasure G & G Strawberry 8oz
	32 Abbott Pediasure Vanilla w Fibre 8oz
	33 Abbott Pediasure Sidekicks Vanilla 8oz
	34 Splenda Sberry Banana Shake 8oz
	35 Splenda Chocolate Milk Shake 8oz