



COMMONWEALTH OF DOMINICA

**MINISTRY OF FINANCE  
INLAND REVENUE DIVISION**

**LARGE/MEDIUM TAXPAYER SECTION**

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**REMINDER NOTICE**

The public is reminded that effective October 1, 2025 until March 31, 2026, a number of essential food items shall be exempted from VAT as instructed by the Minister of Finance during the 2025 / 2026 national budget address. During this six-month period, VAT will not be charged on the following items when imported or at any point during the sale process.

ESSENTIAL FOODS ITEMS

**1. Exempt from Value Added Tax**

TARIFF HEADINGS	DESCRIPTION
0305.51.00	CODFISH
0305.61.00	HERRINGS (SALTED)
0703.10.10	ONIONS
0703.20.00	GARLIC
0713.10.20	SPLIT PEAS
0713.39.10	BLACKEYE PEAS
0713.33.10	RED KIDNEY BEANS
0713.40.00	LENTILS
0713.60.00	PIGEON PEAS (CAJANUS CAJAN)
1101.12.00	OATS
1104.22.00	OATS
1103.11.10	CREAM OF WHEAT

1103.13.00	CORN MEAL
1602.49.10	LUNCHEON MEAT
1602.50.10	CANNED CORNED BEEF
1604.12.00	CANNED HERRING
1604.13.10	CANNED SARDINES
1604.14.10	CANNED TUNAS
1604.15.00	CANNED MACKEREL
1904	CEREAL
1905.90.10	BISCUITS, UNSWEETENED
2009.10	ORANGE JUICE
2103.20.10	TOMATO KETCHUP
3306.10.10	TOOTHPASTES
3402.20 20	LAUNDRY DETERGENTS
3402.20 30	LAUNDRY DETERGENTS
4818.10.00	TOILET PAPER
9619.00.11	Sanitary towels and tampons
9619.00.12	NAPKINS AND NAPKIN LINERS FOR BABIES
9619.00.13	NAPKINS AND NAPKIN LINERS FOR ADULTS
9619.00.21	Sanitary towels and tampons
9619.00.22	NAPKINS AND NAPKIN LINERS FOR BABIES
9619.00.23	NAPKINS AND NAPKIN LINERS FOR ADULTS

Additionally, the following items will also be relieved from Customs duty at the point of import during the same period:

## 2. Relief of Import Duty:

TARIFF HEADINGS	DESCRIPTION	IMPORT DUTY RATE
0713.60.00	PIGEON PEAS (CAJANUS CAJAN)	0%
1602.49.10	LUNCHEON MEAT	0%
1602.50.10	CANNED CORNED BEEF	0%
1904	CEREAL	0%

1905.90.10	BISCUITS, UNSWEETENED	0%
2009.10	ORANGE JUICE	0%
2103.20.10	TOMATO KETCHUP	0%
3306.10.10	TOOTHPASTES	0%
3402.20 20	LAUNDRY DETERGENTS	0%
3402.20 30	LAUNDRY DETERGENTS	0%
2202.99.99.10	ALMOND MILK	0%
2202.99.99.20	SOY MILK	0%

Please be guided accordingly.

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