

As per the 2025/2026 budget address which was delivered by the Minister of Finance on July 25, 2025, the following adjustments will take effect as of October 1, 2025.

ESSENTIAL FOODS ITEMS (For period of six (6) months)

1. Value Added Tax

HEADINGS	DESCRIPTION	VAT RATE
0305.51.00	CODFISH	0%
0305.61.00	HERRINGS (SALTED)	0%
0703.10.10	ONIONS	0%
0703.20.00	GARLIC	0%
0713.10.20	SPLIT PEAS	0%
0713.39.10	BLACKEYE PEAS	0%
0713.33.10	RED KIDNEY BEANS	0%
0713.40.00	LENTILS	0%
0713.60.00	PIGEON PEAS (CAJANUS CAJAN)	0%
1101.12.00	OATS	0%
1104.22.00	OATS	0%
1103.11.10	CREAM OF WHEAT	0%
1103.13.00	CORN MEAL	0%
1602.49.10	LUNCHEON MEAT	0%
1602.50.10	CANNED CORNED BEEF	0%
1604.12.00	CANNED HERRING	0%
1604.13.10	CANNED SARDINES	0%
1604.14.10	CANNED TUNAS	0%
1604.15.00	CANNED MACKEREL	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%
4818.10.00	TOILET PAPER	0%
9619.00.11	Sanitary towels and tampons	0%
9619.00.12	NAPKINS AND NAPKIN LINERS FOR BABIES	0%
9619.00.13	NAPKINS AND NAPKIN LINERS FOR ADULTS	0%
9619.00.21	Sanitary towels and tampons	0%
9619.00.22	NAPKINS AND NAPKIN LINERS FOR BABIES	0%
9619.00.23	NAPKINS AND NAPKIN LINERS FOR ADULTS	0%

2. Import Duty:

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%

VEHICLES:

Environmental Surcharge

HEADINGS	DESCRIPTION	ENVIRONMENTAL SURCHARGE RATE
8701-8705	Motor vehicles manufactured five years or less	1.0 %of CIF value
8701-8705	Motor vehicles manufactured more than five years but up to ten years	\$3,000 per unit
8701-8705	Motor vehicles manufactured more than ten years but up to fifteen years	\$4,000 per unit
8701-8705	Motor vehicles manufactured more than fifteen years	\$10,000 per unit

Excise Tax

HEADINGS	DESCRIPTION	EXCISE TAX RATE
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02)	
	Motor vehicles manufactured ten years or less	25%
	Motor vehicles manufactured more than ten years	28%
8704	Motor vehicles for the transport of goods	
	Motor vehicles manufactured ten years or less	25%
	Motor vehicles manufactured more than ten years	28%