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List of the Commodities Exempted From the Value Added Tax

- (1) Infant formula, dairy and dairy products, and products derived from milk by substituting one or more of its natural elements.
- (2) Infant nutrition preparations.
- (3) Eggs excluding pasteurized eggs.
- (4) Tea, sugar and coffee.
- (5) Products of the mills, with the exception of plain or leavened flour imported from abroad.
- (6) Bread of all kinds.
- (7) Macaroni with the exception of Macaroni using semolina as one of its components
- (8) Live or slaughtered animals and birds whether fresh, chilled or frozen
- (9) Preserved, processed, or prepared meat items and preparations.
- (10) Fresh, chilled or frozen fish and seafood.
- (11) Preserved, processed, or prepared fish, smoked herring fish items and preparations with the exception of caviar, its substitutes and other smoked fish.
- (12) Agricultural products sold in their natural condition including seeds and saplings with the exception of tobacco.
- (13) Sesame sweet (halawa tahiniya) and sauce (tahina), molasses and honey.
- (14) Vegetables and fruits locally processed excluding potatoes, juices and concentrates thereof.
- (15) Grains, seeds, table salt and processed spices.



- (16) Foods made and sold directly to the end consumer by restaurants and non-tourist shops which meet the requirements to be determined by a decree issued by the Minister of Finance.
- (17) Purification, desalination or distribution of water, except bottled water.
- (18) Crude oil.
- (19) Natural gas and butane gas (butagas).
- (20) Natural materials, including mining and quarrying products in their natural condition.
- (21) Unwrought gold, unwrought silver.
- (22) Production, transfer, sale or distribution of electric current.
- (23) Food industry wastes and remains, paper wastes.
- (24) Foods prepared for animals, birds and fish (fodder preparations) with the exception of those used in cats, dogs, and ornament fish nutrition.
- (25) Newsprint, printing and writing paper.
- (26) Notebooks, books, educational notes and handouts, newspapers and magazines.
- (27) Postal stamps and revenue stamps.
- (28) Sale and renting of vacant and agricultural lands, buildings, residential and non residential units.
- (29) Paper money and coins in circulation and commemorative coins.



- (30) The high-sea vessels mentioned opposite to the following items of the harmonized customs tariff:

S. No.	H.S. Code
1	8901.1010
2	8901.2010
3	8901.3010
4	8901.9010
5	8902.0030

- (31) Civil planes and their engines, parts, components, and spare parts, as well as the equipment necessary for using them, the services rendered to these planes within the customs house, whether to the planes themselves, or to their engines, parts, components, spare parts and equipment, and the services rendered thereto whether imported or local, in accordance with the provisions and rules set forth in the agreement on trade in civil aircraft, for which decree of the President of the Republic No. 414 of the year 1983 was issued.
- (32) Wheel chairs, parts and accessories thereof, and artificial organs and parts thereof, deaf aid and accessories thereof, and other devices worn, carried or implanted in the body to compensate a defect, disability or deformity, and parts and accessories thereof, dialysis machines parts and accessories thereof including artificial kidney filters, and neonatal incubators.
- (33) Banking operations legally restricted only to banks.
- (34) Buying and selling currency in exchange firms or banks.
- (35) Post office savings banking service.
- (36) Non-banking financial services under the supervision of the Egyptian Financial Supervisory Authority EFSA.
- (37) Insurance and reinsurance services.
- (38) Education, training and scientific research services.
- (39) Health services with the exception of cosmetic and slimming surgery for non-medical purposes.



- (40) Land transportation services for passengers including transportation by taxi, with the exception of tourist transport and air-conditioned transport service between the Governorates, and private car rental.
- (41) Non tourist inland waterway transport for passengers and air transport for passengers.
- (42) Services performed for establishing and providing maintenance to places of worship and the free of charge services rendered thereat.
- (43) Free of charge services broadcasted by radio and television or any other means.
- (44) ADSL services (shall be exempted for a year as of the date of applying the value added tax law)
- (45) Library services provided by public libraries or by those affiliated to the educational establishments, cultural or research centers of different types.
- (46) Museum services in whose respect a decree is issued by the minister based on a recommendation of the concerned minister.
- (47) Plastic arts, and works of artistic and literary composition and publishing of different types.
- (48) Services of the news agencies.
- (49) Services pertaining to farming, breeding and taking care of lands and crops, harvesting and supplying agricultural labour.
- (50) Subscriptions of syndicates, bodies subject to the Law on Sport Bodies including sports clubs and youth centers under the supervision of the ministry of youth and sports, in addition to the subscriptions of the non-governmental and social associations supervised by the ministry of social solidarity.
- (51) Services pertaining to shrouding, transporting and burying the dead.
- (52) Medically equipped vehicles for the disabled.
- (53) Wastes obtained from garbage recycling.

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Commodities and Services of the Schedule Attached to the Draft Law Promulgating the Value Added Tax Law

S. No.	Item		Tax payable pursuant to the Value Added Tax Law	
			Collection unit	Tax rate
First: Commodities and services that are subject to the schedule tax only:				
(1)	Tobacco:			
	a)	Unmanufactured tobacco and tobacco refuse:		
	1.	Tombak	Value	100 % with a minimum of L.E. 40 per net kg.
	2.	Other (1), (2)	Value	75 % with a minimum of L.E. 16 per net kg.
	b)	Manufactured tobacco, tobacco extracts and essences:		
	1.	Cigars, cut or compressed tobacco	Value	200% with a minimum of L.E. 50 per manufactured kg.
	2.	"Toscani" Cigars (the cigar in the manufacture of which the black tobacco treated by fire is used)	Value	200% with a minimum of L.E. 35 per manufactured kg.

- (1) The importer shall be committed to provide the Authority with a statement of the entities to which the tobacco has been sold or notify it of how the imported tobacco has been disposed of, during the fifteen days following the month of selling same.
- (2) The schedule tax collected for this item in case of its being used as a component in a local product shall be settled from the schedule tax due on such local product in formation of which the item is included.

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S. No.	Item	The treatment according to the Law No. 111 of 1972	
		Collection Unit	Rate
	3. Cigarettes (1), (2)	per 20 cigarettes and other packs at the same percentage	50% of the consumer sale price, in addition to: PT 275 per pack, whose end consumer sale price does not exceed L.E. 13. PT 425 per pack, whose end consumer sale price is more than L.E. 13 and not more than L.E. 23. PT 525 per pack, whose end consumer sale price is L.E. 23 or more.

- (1) The end consumer sale prices announced on the date of applying this law shall be deemed the minimum base of calculating the schedule tax levied on such items.
- (2) The schedule tax on the total end consumer sale price shall be collected (inclusive of all taxes and duties) from the producer or the importer upon the customs release.

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S. No.	Item	Tax treatment pursuant to the Value-added Tax Law	
		Collection unit	Tax rate
	4. Molasses tobacco, snuff, tobacco for chewing, cut tobacco, whether mixed or not	Value	150%
	5. Tobacco extracts and essences	Value	50 %
	6. Others..... (1). (2)	Value	50 % with a minimum of L.E. 16 per net kg. of unmanufactured tobacco included in its manufacture

- (1) The importer shall be committed to provide the Authority with a statement of the entities to which the tobacco has been sold or notify it of how the imported tobacco has been disposed of, during the fifteen days following the month of selling same.
- (2) The schedule tax collected for this item in case of its being used as a component in a local product shall be settled from the schedule tax due on such local product in the formation of which the item is included.

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S. No.	Item	Tax treatment pursuant to the Value Added Tax Law		
		Collection	Tax rate	
		Unit	Import	Local
(2)	Petroleum Products:			
	a) Gasoline:			
	1. 80 Octane Gasoline (imported).	Liter	-	3.0
	2. 80 Octane Gasoline (local product)	Liter	-	18.0
	3. 90 Octane Gasoline (imported).	Liter	-	48.0
	4. 90 Octane Gasoline (local product)	Liter	-	63.0
	5. 92 Octane Gasoline (imported).	Liter	-	48.0
	6. 92 Octane Gasoline (local product)	Liter	-	65.0
	7. 95 Octane Gasoline (imported).	Liter	1	3.0
	8. 95 Octane Gasoline (local product)	Liter	1	20.0
	b) Kerosene	Liter	-	36.0
	c) Gas oil	Liter	-	36.0
	d) Diesel oil	Litre	-	0.8
	e) Fuel oil "Mazut"	Ton	-	50.0

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S. No.	Item	Tax treatment in accordance with the Value Added Tax Law	
		Calculation unit	Tax rate
3	Vegetable oils (non-subsidized), edible, fixed, liquid, solid, filtrated or refined.... (1)	Value	0.5%
4	Animal or vegetable oils and tallow, partially or wholly hydrogenated, hardened or filtrated in any other manner, even if refined, but not further prepared.	Value	0.5%
5	Crackers, products made of flour, and kneaded confectionery, other than bread of all kinds.	Value	5%
6	Processed potatoes (Chips and alternatives)	Value	5%
7	Fertilizers and agricultural pesticides.	Value	5%
8	Gypsum.	Value	5%
9	Contracting works, building and construction works.....(2) (supply and installation).	Value	5%
10	Soap and detergents for domestic use (new item).	Value	5%
11	Air-conditioned transport between the Governorates "Bus, Railway"	Value	5%
12	Professional and consultancy services (3)	Value	10%
13	Media and program production, cinema and television movies, documentaries, TV series, radio and theatrical drama (new item)	Value	5%

- (1) The schedule tax collected for this item in case of its being hydrogenated shall be settled with the products stated in serial no. 4 of the present schedule.
- (2) The value meant is the value of the payment statement certified by the consultant. The schedule tax previously paid via the subcontractor shall be settled from the schedule tax paid via the general contractor on the same works. The executive regulations shall define the nature of such services, the rules, terms and conditions regulating same.
- (3) The value meant is the actual paid value against the service and this item does not include the craftsmen service charges.

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S. No.	Item	Tax treatment pursuant to the Value Added Tax Law	
		Collection	Rate
Second: Commodities and services that are subject to the schedule tax in addition to the value added tax and the input tax is only deducted from the value added tax.			
1	Soda water whether sweetened or flavored or not sweetened packed in bottles or other containers. As for the stores that apply the postmix system, the tax shall be collected in advance from the companies producing the syrup used for such system, on the basis of the quantities of produced soda water which shall be defined according to the criteria laid down by the concerned technical authorities. The Minister of Finance in agreement with the concerned minister shall issue the lists fixing the prices of the produced soda water to be taken as a base for the assessment of the tax (1), (2)	The Value	8%
2	(Non-Alcoholic).....(1), (2)	The Value	8%
3	a) Ethyl alcohol, pure and undenatured, whatever its alcoholic degree is.....(3)	Pure litre	L.E. 15
	b) Alcohol, denatured of fuel from any degree	Liquid liter	L.E. 1
	c) Wine of fresh grapes, and grapes must with fermentation arrested by addition of alcohol (including Mistelles), vermouth and other kinds of wines, and fermented beverages	Value	150% with a minimum of L.E. 15 per liquid liter
	d) Spirits and alcoholic beverages sweetened, odoriferous, other alcoholic beverages, compound alcoholic preparations, and natural distillations ...	Value	150% with a minimum of L.E. 15 per liquid liter

- (1) The value means the end consumer sale price.
- (2) The tax and schedule tax on the total end consumer sale price shall be collected from the producer or the importer upon the customs release.
- (3) The importer and producer shall indicate the entities to whom the sale is effected or the mode of disposition of the sold quantities, within the fifteen days following the month in which the sale is effected.

S. No.	Item	Tax treatment pursuant to the Value Added Tax Law	
		Collection unit	Tax rate
4	Beer (Alcoholic Beer)	Value	250%, with a minimum of L.E. 500/hectoliter
5	Aromatic preparations, cosmetics, or beauty preparations, and products for skin or hair care	Value	(8%)
6	Colour TV. sets of more than 32 inches, Refrigerators with a capacity of more than 16 feet, Deep freezers	Value	(8%)
7	Air-conditioning units, and their split units	Value	(8%)
8	Golf cars and similar vehicles	Value	(10%)
9	Passenger cars with a capacity till 1600 cc, or with motor engines, with the exception of tricycles with motor engines	Value	(1%)
10	Passenger cars with a capacity from 1601 cc till 2000 cc, or with motor engines, and trucks for the transport of goods and passengers together, jeep cars, and cars of caravan type for housing or camping and trailers of caravan type for trips	Value	(15%)
11	a) Passenger cars with a capacity of more than 2000 cc, or with motor engines (local)	Value	(15%)
	b) Passenger cars with a capacity of more than 2000 cc, or with motor engines (imported)	Value	(30%)
12	Communications services through the cellular phone networks....(1)	Value	(8%)

(1) The value means the value of the bill or service.