



Commodities Subject to Excise Tax



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GAZT English Translated Version

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General Authority of Zakat & Tax

Goods Subject to Excise Tax

1. Soft Drinks

All carbonated beverages other than unflavored carbonated water. Soft drinks also include any concentrates, powders, gels or extracts which can be converted to soft drinks.

2. Energy Drinks

All beverages marketed or sold as energy drinks which may contain stimulants or substances which provide mental or physical stimulation, including but not limited to: caffeine, taurine, ginseng and guarana. Energy Drinks also include any substances with effects identical or similar to aforementioned substances.

Energy drinks shall also include any concentrates, powders, gels or extracts which can be converted to energy drinks

3. Tobacco Products

All items set forth in Chapter (24) of GCC's unified customs tariff.

4. Liquids utilized in the devices and tools of electronic smoking and similar

Liquids utilized in the devices and tools of electronic smoking and similar, whether containing nicotine or not, as per the schedule of GCC's unified customs tariff.

5. The devices and tools of electronic smoking and similar

The devices and tools of electronic smoking and similar, whether containing nicotine or tobacco or not, as per the schedule of GCC's unified customs tariff.

6. Sweetened Beverages

Any product to which any source of sugar or other sweetener is added, which is produced for the purpose of being consumed as a beverage, whether as a ready-to-drink beverage, or in the form of concentrates, powders, gels, extracts or any other types that can be converted into a beverage.



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What Are Sweetened Beverages?

Any product to which any source of sugar or other sweetener is added, which is produced for the purpose of being consumed as a beverage, whether as a ready-to-drink beverage, or in the form of concentrates, powders, gels, extracts or any other types that can be converted into a beverage.

The Application of Excise Tax on Sweetened Beverages is 50%

Beverages Not Subject to Excise Tax, as per the Definition of Sweetened Beverages.

Detailed Description of Beverages Not Subject to Excise Tax, as per the Definition of Sweetened Beverages:

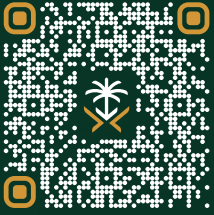
<ul style="list-style-type: none">• Drinks eligible to be subject to excise tax like soft drinks that are subject to 50% considering it a soft drink. Meanwhile, energy beverages are subject to 100% tax.• 100% Natural juices of fruits and vegetables (to which no source of sugar or other sweetener is added) including:<ul style="list-style-type: none">» 100% fresh juice of fruits and vegetables.» Mashed fruits.» Juice of dry fruits.» Juice of fruits powder.» The beverage made of fruit or vegetable juice to which a source of sugar or other sweetener is added.» Beverages that are prepared through mixing liquids. <p>All such types shall be subject to the GCC technical regulation "GSO 1820" on fruits' nectar and juices as well as the GCC technical regulation "GSO 2456" on fresh (pasteurized/ treated) fruit juice.</p>	<ul style="list-style-type: none">• Beverages and concentrations containing any additives of sugar or other sweeteners, to be prepared by natural persons, for personal consumption or certain purposes other than commercial ones.• Beverages containing any additives of sugar or other sweeteners, which are prepared at restaurants and similar avenues. Such beverages are served in an open vessel to the final consumers, for direct consumption as a drink. <p>Milk-based Beverages:</p> <p>A beverage is classified as a milk based beverage when it contains milk at 75% of the prepared drink.</p> <p>Types of milk include:</p> <ul style="list-style-type: none">» Animals' milk.» Remanufactured milk» Powdered milk» Yougurt
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<ul style="list-style-type: none">• Milk and dairy products<ul style="list-style-type: none">» A beverage containing milk by at least 75% of the content of a ready drink.» A beverage containing milk's manufactured alternatives of plant sources, like soy syrup, by at least 75% of the content of the ready drink.» Baby artificial milk, milk mixture, or baby food.» Manufactured food as food substitute or diet foods utilized for special medical purposes.• Beverages and concentrations allocated for feeding and medical uses (subject to GCC's technical regulation "GSO 654" on the general requirements of packed foods with special feeding uses) and "GSO 1366" on the general requirements of circulating foods utilized for special medical purposes.)	<ul style="list-style-type: none">» Whey» Remanufactured whey• The definition of milk does not include cream.• Milk's alternate drinks:<ul style="list-style-type: none">» A drink is classified as Milk Alternate, when it collectively meets all the following conditions:<ul style="list-style-type: none">» Containing 120 mg of calcium in each 100 mm.» Extract of legumes, grains, nuts, seeds, or any other plants.» Being utilized in all or most uses of milk.» Having density similar to milk.» Not containing soda.
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