



Antigua and Barbuda Sales Tax (ABST)

ATTENTION TO ALL RESTAURANT OPERATORS AND CATERERS

If you operate a restaurant or catering facility and are registered to collect ABST, you are reminded that as of January 29th, 2007 all your prices will have to be quoted on your menus or price lists inclusive of the applicable ABST. The price that the customers see is what they will pay.

For example if the price for a meal is \$30 before ABST, it will then be shown on the menu or list as \$34.50 including ABST. The price that the customer will see is \$34.50.

It is mandatory however that on the receipt to the customer that a breakdown is shown of the \$34.50 (i.e. the total charged). The receipt should show the ABST portion on a separate line.

SERVICE CHARGE AND ABST

If the business collects service charge from customers, this should be calculated on the price before ABST is added.

In the above example, considering the rate of service charge is 10%, it would be calculated as follows:

Service charge is $\$30.00 \times 10\% = \3.00

The total price to the customer displayed on the sales receipt will be:
 $\$30.00 + \$3.00 + \$4.50 = \37.50 .

Additional Information?

Should you require any additional information or clarification regarding the Antigua and Barbuda Sales Tax (ABST) please refer to:

Web Site: www.ab.gov.ag

Inland Revenue Department: Newgate Street, St. John's

Email: ABSTINFO@Gmail.com