



# Antigua and Barbuda Sales Tax (ABST)

**Some goods where the rate of ABST will be greater than the rate of Consumption Tax**

Item	Rate of ABST	Consumption Tax Rate
Yogurt	15%	0%
Almonds	15%	0%
Walnuts	15%	0%
Peanuts	15%	0%
Cashews	15%	0%
Mauby bark	15%	0%
Nutmeg	15%	0%
Ginger	15%	0%
Thyme	15%	0%
Bay leaves	15%	0%
Curry	15%	0%
Vanilla	15%	0%
Buckwheat	15%	0%
Castor oil	15%	0%
Natural honey	15%	0%
Coffee	15%	0%
Beans for blending	15%	0%
Plaster of paris	15%	0%
Bleach	15%	0%
Icing sugar	15%	0%
Dental floss	15%	0%
Automobiles	15%	5%
Vodka	15%	5%
Brandy	15%	5%
Wine	15%	5%
Liqueurs & cordials	15%	5%



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Some goods where the rate of ABST will be lower than the Consumption Tax rate

Item	Rate of ABST	Consumption Tax Rate
Baby wipes	0%	30%
Toilet paper	0%	15%
Sanitary towels and tampons	0%	15%
Prepared baby food	0%	15%
Malt	0%	15%
Salt	0%	15%
Napkins (diapers for babies & adults)	0%	15%
Juices	0%	15%
Water	0%	15%
Prescription medication	0%	15%
Pharmaceuticals	0%	15%
Air freshener	15%	30%
Beer, stout	15%	50%
Soy sauce	15%	30%
Lip & eye make-up preparations	15%	30%
Manicure & pedicure preparations	15%	30%
Refrigerators	15%	30%
Furniture	15%	30%
Blenders	15%	20%
Food grinders & mixers	15%	20%
Shavers	15%	20%
Hair clippers	15%	20%
Stoves and cookers	15%	20%
Telephone sets	15%	30%
Auto parts	15%	30%
Toilet preparations	15%	30%
Hair Preparations	15%	30%
Televisions	15%	30%
Microwaves & toasters	15%	30%
Vacuum cleaners	15%	30%
Paper towels	15%	30%
Clothing	15%	20%
Radios, fans	15%	30%
Perfume	15%	50%
Hats	15%	30%
Artificial flowers	15%	30%
Irons	15%	30%
Tobacco products	15%	20%
Rubber bands	15%	30%
Caviar	15%	50%
Tooth brushes	15%	30%
Buses and mini-buses	15%	30%