



## Antigua and Barbuda Sales Tax (ABST)

### Pre-ABST System Applied to an Imported Product

CIF Value	2000.00
Import Duty @ 20% of CIF	400.00
Consumption Tax @ 20% of CIF	400.00
Customs Service Tax @ 10% of CIF	200.00
<b>Purchase Price</b>	<b>3000.00</b>
Add mark-up of 35% on purchase price	1050.00
<b>Selling Price</b>	<b>4050.00</b>



# Antigua and Barbuda Sales Tax (ABST)

## Post-ABST System Applied to an Imported Product Sold by a Registered Taxpayer ABST Rate—15%

CIF Value		2000.00
Import Duty @ 20% of CIF		400.00
Customs Service Tax @ 10% of CIF		200.00
Input ABST (15% of purchase price)	390.00	
<b>Purchase Price</b>		<b>2600.00</b>
Add mark-up of 35% of purchase price		910.00
<b>Selling Price</b>		<b>3510.00</b>
Output ABST (15% of 3510.00)		526.50
<b>Price paid by consumer</b>		<b>4036.50</b>

## Post-ABST System Applied to an Imported Product Sold by a Non-Registered Taxpayer ABST Rate—15%

CIF Value		2000.00
Import Duty @ 20% of CIF		400.00
Customs Service Tax @ 10% of CIF		200.00
ABST (15% of purchase price)		390.00
<b>Purchase Price</b>		<b>2990.00</b>
Add mark-up of 35% of purchase price		1046.50
<b>Selling Price</b>		<b>4036.50</b>