



# Antigua and Barbuda Sales Tax (ABST)

## Goods where the ABST rate will be the same as the Consumption tax rate

Item	Rate of ABST	Consumption Tax Rate
Tuna	0%	0%
Corned beef	0%	0%
Sardines	0%	0%
Cheese	0%	0%
Eggs	0%	0%
Smoked red herring	0%	0%
Salted fish (including ling fish)	0%	0%
Rice	0%	0%
Sugar	0%	0%
Flour	0%	0%
Milk	0%	0%
Butter (fresh & salted)	0%	0%
Margarine	0%	0%
Luncheon meat	0%	0%
Pasta (including macaroni)	0%	0%
Dishwashing liquids	0%	0%
Cocoa powder (sweet & unsweetened)	0%	0%
Liquid & other detergents	0%	0%
Cereals	0%	0%
Corn meal	0%	0%
Biscuits (sweet & unsweetened)	0%	0%
Sausages	0%	0%
Mackerel (pickled)	0%	0%
Black pepper	0%	0%
Tea	0%	0%
Refined edible oils (incl. cooking oils)	0%	0%
Toothpaste	0%	0%
Toilet soap incl. (liquid soap)	0%	0%
Meat incl.(chicken, pork, turkey, beef, mutton)	0%	0%



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## Some goods where the ABST rate will be the same as the Consumption Tax rate

Item	Rate of ABST	Consumption Tax Rate
Baking powder	15%	15%
Tomato ketchup	15%	15%
Mayonnaise	15%	15%
Pepper sauce	15%	15%
Tomato paste	15%	15%
Ice cream	15%	15%
Vinegar	15%	15%
Drinking straws	15%	15%
Tomato sauce	15%	15%
Exercise books	15%	15%
Egg boxes and trays	15%	15%
Paints	15%	15%
Lubricating oils & greases	15%	15%
Doors & windows	15%	15%
Bottles, lids & caps	15%	15%
Cups, forks, knives & spoons	15%	15%
Glues	15%	15%
Candles	15%	15%
Ice cream cones	15%	15%
Shampoo	15%	15%
Crayons	15%	15%
Pencils & pens	15%	15%
Combs	15%	15%
Mattress	15%	15%
Safety pins	15%	15%
Inactive yeast	15%	15%
Brake lining and pads	15%	15%
Pliers & clippers	15%	15%
Hammers, nails & screws	15%	15%
Drills	15%	15%
Screwdrivers	15%	15%
Floor cloth & dish cloth	15%	15%