



Antigua and Barbuda Sales Tax



DID YOU KNOW?

THAT ... The following Goods and Services will NOT be taxable under ABST?

- FLOUR
- SUGAR
- CORNED BEEF
- LING FISH
- NAPKINS FOR BABIES (diapers)
- NAPKINS FOR ADULT (diapers) & SANITARY TOWELS AND TAMPONS
- BED PADS FOR ADULTS
- BABY WIPES, BOTTLES AND FEEDING NIPPLES
- PREPARATIONS FOR INFANT USE (including baby food and juice)
- PICKLED MACKERAL
- SARDINES
- SOAP POWDER
- DETERGENT AND DISH WASHING LIQUID
- CHICKEN
- MANY PETROLEUM PRODUCTS
- PASTA
- EGGS
- MILK
- CHEESE
- BUTTER
- MARGARINE
- REFINED EDIBLE OIL (including cooking oil)
- TEA
- SMOKED RED HERRING
- TUNA
- JUICES
- FRUIT DRINK (all non-aerated)
- OATS
- CREAM OF WHEAT
- CEREALS
- SWEETENED AND UNSWEETENED BISCUITS
- LUNCHEON MEAT
- SALT
- BLACK PEPPER
- PEAS AND BEANS
- TOOTHPASTE
- INSECTICIDE (including baygon)
- MOSQUITO COIL
- MALT
- TOILET PAPER
- Sale of Residential Property
- TOILET SOAP (including liquid soap)
- CORN MEAL
- COCOA PREPARATIONS
- RICE
- LUMBER & PLYWOOD
- NEWSPAPER
- FRUITS AND VEGETABLES
- BOTTLED WATER
- SAUSAGES
- COMPUTER FOR PERSONAL USE

Services on which no tax will be paid

- **Financial Services (including banks and insurance companies)**
- **International Transport Services**
- **Residential Rent**
- **Residential Electricity**
- **Transport of passengers within Antigua & Barbuda**
- **Educational Services**
- **Medical, Dental, Optical and Veterinary services**
- **Services of Nursing or Convalescent Homes**
- **Sale of unimproved land and land for agricultural purposes**
- **Unprocessed Agricultural Products**
- **Live Animals (Except Pets)**
- **Agricultural and Fishing Inputs**
- **Ships Stores and Maintenance Supplies**

IMPORTS not taxable

- **Gifts To Charities or to Government**
- **Vehicles for Personal use and household effects if used abroad for at least a year**
- **Bona fide gifts up to \$200 value**
- **Effects for Diplomats**
- **Goods provided free of charge to the government for the development of the country**

BEWARE: The Antigua and Barbuda Sales Tax will be introduced on January 29, 2007. Persons should be aware that ABST **CANNOT** be added to any purchases made prior to this date.

Citizens are advised to report any instances of ABST being charged prior to January 29, 2007 to the ABST Division of the Inland Revenue Department at

- 1) Newgate Street
- 2) Call 462-4142, 462-0396, 462-8920, 562-3735, 562-5823
- 3) Email ABSTINFO@Gmail.com

This is a Message from the Inland Revenue Department in the Ministry of Finance and the Economy