



GOVERNMENT OF ANTIGUA AND BARBUDA

Ministry of Finance
Inland Revenue Department
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Our Ref: AD 92

1st April 2026

To Whom It May Concern

ABST Reduced Rate on 10th and 11th April 2026

I write in respect of a **Cabinet Decision item No. 112 of 18th March 2026**, which indicates that on 10th and 11th April 2026, there will be a reduction of the Antigua and Barbuda Sales Tax (ABST) to zero percent (0%) on food and school supplies.

ABST Reduction days list of items to be reduced are as follows:

1. All food items from chapter 01 to chapter 25 including Bitters 2208.901
2. School Supplies

Pencils	Crayons	School Bags
Markers	Colored Pencils	Art Supplies
Erasers	Sharpeners	IT Supplies
Scissors	Glue Sticks	Home Economics Supplies
Glue	Ruler	
Pencil Case	Notebooks	
Construction Paper	Index Cards	
Folder	Binder Sheets	
Binders	Pens	
Calculator	Geometry Set	
Highlighters	Graph Paper	
Shoes	School Uniforms	

3. The items listed below under chapters and tariff codes should **not** be reduced to zero percent.

- Tariff number 2203 to 2208 Beer and Alcohol (excluding Bitters 2208.901)
- Chapter 24 Tobacco
- Chapter 13 and 14 Manufacturing extract
- Chapter 23 Animal feed
- Chapter 06 Live plants

Kindly utilize the zero-rated supplies (sales) line on the ABST 03 form to account for these sales.

For further information and clarification, you may contact the department at 468-9496/530 or e-mail irdtaxpayerservices@ab.gov.ag.

Regards,


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Commissioner of Inland Revenue