

ZERO-RATED GOODS

The Following goods do not attract the Antigua and Barbuda Sales Tax (ABST)

1. **Chicken** – fresh, chilled or frozen
2. **Fish** – fresh, dried, salted, whether or not (in brine or smoked). Red herring and mackerel are smoked.
3. **Milk** – cream and condensed, including powdered milk
4. **Butter** – fresh and salted
5. **Eggs** – fresh
6. **Vegetables** – fresh or chilled
7. **Fruit** – fresh
8. **Rice**
9. **Flour** – wheat or meslin, durum or other
10. **Maize** (corn) meal
11. Cereal grains – rolled etc., including but not limited to oats, barley and wheat
12. **Refined Edible oil** (including but not limited to olive oil, palm oil, corn oil, sunflower seed oil, canola oil and soya-bean oil)
13. **Margarine**
14. **Imitation Lard** (shortening)
15. **Preparation for Infant Use** for retail sale
16. **Sardines** (canned)
17. **Cane and Beet Sugar**
18. **Bread** (not including other baked products such as bun)
19. **Active Yeast**
20. **Ordinary Water** (not containing added sweetening or flavouring)
21. **Table Salt** for retail sale
22. **Medicines** in retail quantities including but not limited to Penicillin, Insulin, Aspirins, Paracetamol, cough preparations but not including vitamins)
23. **Pharmaceutical Goods** (including but not limited to sterile catgut, blood grouping reagents, first aid kits and dental cements)
24. **Sanitary Towels and Tampons**
25. **Napkins and Napkin Liners** (diapers) for babies and adults
26. **Books or Printed Matter** (including but not limited to encyclopaedias, dictionaries, text books, novels, bibles but excluding periodicals, magazines, drawing and colouring books, exercise books)
27. **Newspapers** - not including magazines or periodicals
28. **Bed Pads** (for adults)
29. **Personal Computers, Equipment and Software** (for use with personal and laptop computers)
30. **Prescription Eye Glasses, Contact Lenses and Prescription Sunglasses**
31. **Coffins and Caskets**
32. **Biodegradable Cups, Plates and Containers**
33. **Hurricane Shutters**
Selected Agricultural Inputs
Insecticides
Fungicides
Herbicides
Rodenticide
Fertilizers and Plant Health Products
Tools and Equipment