

ANTIGUA AND BARBUDA



**THE ANTIGUA AND BARBUDA SALES TAX (MANUFACTURERS' EXEMPTION)  
REGULATIONS, 2012**

**STATUTORY INSTRUMENT**

**2012, No. 36**

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REGULATIONS, 2012**

**ARRANGEMENT**

**Regulations**

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2. Interpretation
3. Manufacturers's Exemption
4. Amendment of Schedule

**Schedule**

**ANTIGUA AND BARBUDA**  
**THE ANTIGUA AND BARBUDA SALES TAX (MANUFACTURERS' EXEMPTION)**  
**REGULATIONS, 2012**

**2012, No. 36**

**THE ANTIGUA AND BARBUDA SALES TAX (MANUFACTURERS' EXEMPTION) REGULATIONS made by the Minister in exercise of the powers contained in section 8(8) and 58(1) of the Antigua and Barbuda Sales Tax, 2006 No. 5 of 2006.**

**1. Short Title**

These Regulations may be cited as the Antigua and Barbuda Sales Tax (Manufacturers' Exemption) Regulations, 2012.

**2. Interpretation**

In these Regulations—

“ABST” means the Antigua and Barbuda Sales Tax;

“manufacturer” means a person who engages in the use of machines, tools and labour to transform raw materials into finished goods for use or sale;

“Minister” means the Minister responsible for Finance.

**3. Manufacturers' exemption**

(1) The Minister, in exercise of the powers granted to him under the Antigua and Barbuda Sales Tax Act 2006, grants to any person who carries on the business of manufacturer in Antigua and Barbuda, and whose name appears in the schedule, the following incentive—

(a) exempt the ABST on all—

(i) raw materials,

(ii) packaging materials,

(iii) tools,

(iv) equipment and machinery.

(2) The Minister shall review these incentives after eighteen months.

**4. Amendment of Schedule**

The Minister may amend the Schedule by an Order published in the *Gazette*.

**SCHEDULE**

**PERSONS ENGAGED IN MANUFACTURING**

Allanas Spring Water

Antigua Dairy Products (YAO)

Antigua Distillery Ltd.

Antigua Masonry Products

Banana Bay Originals

Carib Bean Coffee

Carib Supply of Antigua Ltd.

Charlie's Bottling

Eagle Garments

Furniture Gallery / Plastic Foam

GCS Bottling

Glasstopsandmirrors

Grama Aki

Henderson's Ltd.

Howell Jewellers

Khouly's Detergent Factory

Khouly's Furniture Factory

King's Glass Processing Co. Ltd.

Leeward Island Hurricane Protection

Leewind Paint (1980) Ltd.

Nubec Energy Conservation Products Ltd.

Plastic Foam and Furniture Ltd.

Sign Pro

Sister Glo Jams and Jellies

Stitch World

Susie's Hot Sauce

Made the 9th day of November, 2012

**Hon. Harold E. Lovell,**  
*Minister of Finance,  
the Economy and  
Public Administration.*