

ANTIGUA AND BARBUDA



THE ANTIGUA AND BARBUDA SALES TAX REGULATIONS 2007

STATUTORY INSTRUMENT

2007, No. 39

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ANTIGUA AND BARBUDA SALES TAX REGULATIONS 2007

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ANTIGUA AND BARBUDA**THE ANTIGUA AND BARBUDA SALES TAX REGULATIONS 2007****2007, No. 39**

REGULATIONS made by the Minister of Finance in exercise of the powers conferred upon him by section 58 of the Antigua and Barbuda Sales Tax Act 2006 (No. 5 of 2006) and section 16 of the Antigua and Barbuda Sales Tax (Transitional and Consequential Amendments) Act, 2006 (No. 6 of 2006)

Gazetted January, 2007**PART I****PRELIMINARY****1. Short title and commencement.**

- (1) These Regulations may be cited as the Antigua and Barbuda Sales Tax Regulations 2007.
- (2) These Regulations come into force on Monday 29th January 2007.

2. Interpretation.

In these Regulations, unless the context otherwise requires—

- (a) “Act” means the Antigua and Barbuda Sales Tax Act 2006;
- (b) in section 2(1) of the Act in the paragraph (a) defining Holiday or hotel accommodation “a supply of accommodation” shall mean all supplies made by the supplier as a principal, to resident or day guests, and shall include agency fees received from water-sports providers, tour providers, cruise operators or similar tourist related businesses;
- (c) a word or phrase not specifically defined in these Regulations but defined in the Act has the meaning assigned to it in the Act, whether that meaning applies for purposes of the entire Act or only for part of the Act;
- (d) “ABST commencement date” means the date appointed for the purposes of section 1(2) of the Act;
- (e) “intermediary,” in relation to a face value voucher, means a person who acquires the voucher in carrying on a taxable activity and who will not use the voucher to acquire

- goods or services but will on-supply it to a third person, including a director, employee, or member of the person;
- (f) “standard-rate,” in relation to a taxable supply, means the rate specified in section 8(3)(d) of the Act;
 - (g) “professional services” means all supplies of services provided by a person included in Schedule 7 of these regulations in performance of their commercial activities;
 - (h) “type of supply” means:
 - (i) a zero-rated supply;
 - (ii) an exempt supply;
 - (iii) a taxable supply that is not a zero-rated supply; or
 - (iv) any other kind of supply;
 - (i) a reference to the face value of a voucher includes:
 - (i) a reference to part of the face value of the voucher, if the voucher is or can be used progressively to acquire a series of separate supplies; and
 - (ii) a reference to all or part of an amount re-charged to a face value voucher that can be recharged;
 - (j) a reference to the use of a voucher by the holder, or an acceptance of a voucher by a supplier, includes a reference to a use or acceptance of the voucher that results in only partial redemption of the voucher.

PART II

ABST DOCUMENTATION REQUIREMENTS

3. ABST Invoices, credit and debit notes, and sales receipts

(1) For the purposes of Part IX of the Act, if a person is required to issue a particular document, being an ABST invoice, ABST credit note, ABST debit note, or Sales receipt, the document must contain the information specified in Schedule 1 for that type of document.

PART III**ABST-INCLUSIVE PRICING****4. Pricing methods for supplies.**

(1) This regulation applies for the purpose of section 57 of the Act.

(2) For the purposes of this regulation, the treatment of taxable supplies is illustrated using the example of a supply for a price of \$115, which is taxed at the standard rate, such that the value of the supply as calculated under section 15(2) of the Act is \$100 and the ABST payable in accordance with section 8(2) and 8(3)(d) of the Act is \$15.

(3) Where a registered person offers goods for retail sale—

- (a) the person must comply with the pricing methods set out in this Regulation; and
- (b) if some of the goods are taxable at the standard rate, while others are zero-rates, not taxable, or only partly taxable, the person must clearly indicate to customers how much tax is included in the price of the goods.

(4) For the purposes of sub-regulation (3):

- (a) if it is feasible, where goods are taxed at the standard rate the person must indicate on price tags, tickets, or other price marks that the price is ABST-inclusive, for example by disclosing the price of an item as: "\$115 (including \$15 ABST)" or "\$115 (including ABST)";
- (b) if it is not feasible to include the information required by paragraph (a), the person may choose some other method of identifying how goods are taxed, for example, by colour coding price tickets for taxable, zero-rated, and other supplies, or by asterisking taxable supplies, so long as a clear explanation of the method used is displayed prominently at such places as are necessary to enable customers to identify, before they enter into a transaction, whether ABST has been included in the price of the goods;
- (c) in the case of supermarkets, department stores, and other stores selling directly to the public, it is sufficient for the purposes of paragraph (b) to state the total price (including any ABST) on price tags, and to identify taxed items on a till receipt, for example by placing a distinctive mark such as an asterisk next to each taxed item and including a statement on the receipt that the marked items include ABST;
- (d) the following pricing methods are not acceptable for price tags, tickets, price marks, or other pricing information, or for the purposes of advertising prices:

- (i) a statement of the ABST-exclusive price alone, e.g. \$100; or
- (ii) a statement of the ABST-exclusive price and a statement that the price is ABST-exclusive, e.g. \$100 (excluding ABST); or
- (iii) a statement of the ABST-exclusive price and a statement that ABST will be added, even if the amount of ABST or the rate of ABST is specified, e.g. \$100 + ABST, \$100 + \$15 ABST, or \$100 + 15% ABST.

(5) If a registered person (the supplier) quotes a price to another registered person (the recipient) for a supply of goods or services that would be taxable, the supplier may, if the recipient agrees, quote on the basis of the ABST-exclusive value of the supply, provided that the quote clearly states that ABST will be payable on the supply and states either the ABST-inclusive price of the supply or the applicable rate of ABST and the amount of ABST that will be payable.

(6) Sub-regulation (5) does not authorise a registered person to advertise its prices exclusive of ABST, irrespective of whether some or all of the likely purchasers of its goods or services would be registered persons.

(7) A registered person who supplies services must advertise, market, and quote its prices inclusive of ABST in a manner consistent with the rules for goods in sub-regulations (3) to (6).

(8) Despite anything else in this Regulation, if a supply includes a number of items bundled together for a single price, some of which are taxable at the standard rate and some of which are not, any price tag, ticket, or other price mark, or any advertisement, letter, quote or other document notifying the price for which the supply is offered, shall state the amount of ABST included in the price.

(9) A registered person who, during the first month after the ABST commencement date, does not comply with paragraphs (3), (4), (7), or (8), other than paragraph (4)(d), of this regulation is not liable for a penalty under section 72 of the Act in relation to the non-compliance during that first month, but may be liable to both an initial and further penalty under that section if the non-compliance continues beyond that month.

PART IV

INPUT TAX AND REFUNDS

5. Conditions on refund where non-taxable supplies are made.

If, in the Commissioner's opinion, a taxable person who has been carrying on a taxable activity for less than 6 months would have been entitled to a refund under section 44(3)(a) of the Act if the person had been carrying on the taxable activity for 6 months, including the current month, the Commissioner

may treat the person as being entitled to a refund under that section, subject to such conditions, if any, as are appropriate for the protection of the revenue including conditions requiring the registered person to repay the amount refunded in specified circumstances.

6. ABST invoices and input tax credits.

(1) For purposes of section 29 of the Act, if any of the information required to be stated on an ABST invoice is missing, the ABST invoice is not valid and the recipient of the supply is not entitled to an input tax credit in relation to the supply unless or until the supplier issues a correct ABST invoice.

(2) Despite sub-regulation (1), if the recipient of a supply is entitled to an input tax credit under section 29 of the Act for the acquisition of the thing supplied but the amount of ABST stated on the ABST invoice issued by the supplier in accordance with section 32 of the Act is less than the ABST actually imposed on the supply:

- (a) the ABST invoice is not invalid merely because it understates the amount of ABST; and
- (b) for the purposes of calculating the amount of any input tax credit the recipient is entitled to under section 29, the input tax in relation to the acquisition is treated as being equal to the amount stated on the ABST invoice unless or until the supplier issues a correct ABST invoice.

(3) Despite section 29(7) of the Act, where—

- (a) a supplier purports to issue an ABST invoice but the document issued is not a valid ABST invoice, or, because the amount of ABST stated on the invoice is less than the ABST actually imposed on the supply, would not have been a valid ABST invoice if sub-regulation (2) had not applied;
- (b) the recipient requests the supplier to issue a valid ABST invoice within 6 months of the time of supply; and
- (c) the supplier provides a correct ABST invoice, whether before or after the expiration of the 6 month period,

the Commissioner must, on application in writing by the recipient, permit the recipient to include the appropriate input tax credit, or an additional amount of input tax credit, either in the tax period in which the valid ABST invoice is received or in the tax period in which the acquisition was made.

(4) For the avoidance of doubt, if an ABST invoice issued by a supplier overstates the ABST imposed on the supply, the input tax in relation to the acquisition of the supply is determined by reference to the Act, including the definition of “input tax” in section 2 of the Act, and is not the amount stated on the invoice.

(5) For purposes of section 29 of the Act, if any of the information required to be stated on an ABST credit or debit note is missing, or if the amount of the ABST adjustment is understated, this regulation applies as if—

- (a) the references to a ABST invoice were references to a ABST debit or credit note; and
- (b) the references for an input tax credit entitlement of the recipient of a supply were references to an input tax credit entitlement of the supplier or recipient (as applicable) because of an ABST adjustment event.

(6) Section 37(2) of the Act does not prevent a taxable person from issuing a corrected ABST invoice if the person has previously issued a document purporting to be an ABST invoice but which is not a valid ABST invoice or would not have been a valid ABST invoice if sub-regulation (2) had not applied.

7. Restrictions on input tax credits.

(1) For the avoidance of doubt, it is not intended that both section 28(2) and section 6(4) of the Act should apply in respect of both the acquisition or import of a thing and the on-supply or private use of that thing.

(2) The purpose of sub-regulation (3) is to give effect to sub-regulation (1) by ensuring that if paragraphs (b), (c), or (d) of section 28(2) of the Act have the effect that no input tax credit is allowed for an acquisition or import, the value of any on-supply to an employee, or application to a private use, is nil, to the extent that on-supply or application is of the same thing for which input tax credits were denied.

(3) Where—

- (a) because of section 28(2)(b), (c), or (d) of the Act, a taxable person has been denied an input tax credit in relation to an acquisition or import; and
- (b) the person later supplies the thing acquired or imported in circumstances to which sections 6(4) and 15(3) of the Act would apply,

in working out the value of the supply under section 15(3)(a)(ii) or 15(3)(b)(ii), the references to part of an input tax credit being allowed include a reference to a nil entitlement to an input tax credit.

(4) For the purposes of section 28(2)(c) of the Act:

- (a) the provision of entertainment by a registered person to a related person or an employee means provision to an individual who is a related person or an employee, or to an individual who is employed by or related to a related person;

- (b) the provision of entertainment by a registered person to an employee or to an individual who is a related person includes the provision of entertainment to staff acting as hosts or participants in the provision of business entertainment; and
- (c) the provision of refreshments provided at events where the primary purpose is promotion of goods or services is a supply of entertainment.

(5) The use, by a taxable person, of capital goods such as yachts, power boats, leisure facilities, and private aircraft, to provide entertainment constitutes a supply of entertainment by the registered person and—

- (a) if the taxable person knows, or could reasonably be expected to know, at the time of acquisition or import of the capital goods, the extent to which the goods are likely to be used in making such supplies—
 - (i) the initial input tax credit, if any, to which the person is entitled for the acquisition or import of the capital goods should be worked out in accordance with section 28(2)(c) of the Act on the basis that the value of supplies of entertainment provided to employees or related persons is the fair market value of such supplies, reduced by the tax fraction of that value; and
 - (ii) the value of any supplies made using those capital goods, to which sections 6(4) and 15(3) of the Act applies, must take into account the amount of input tax credits denied under section 28(2)(c) of the Act because of sub-paragraph (i); or
- (b) if the taxable person does not know, and could not reasonably be expected to know, at the time of acquisition or import of the capital goods, the extent to which the goods are likely to be used in making such supplies—
 - (i) the initial input tax credit is worked out on the basis that no such supplies will be made; and
 - (ii) the value of any supplies made using those capital goods, to which section 15(3) of the Act applies, must take into account the fact that no input tax credits were denied under section 28(2)(c) of the Act.

(6) The use of leased or licensed goods such as yachts, power boats, leisure facilities, private aircraft, or the use of corporate or individual golf club memberships or memberships of other leisure facilities including gymnasiums, is a supply of entertainment and sub-regulation (5) applies in the same way to the leased or licensed goods or the corporate or individual memberships, as it would to an acquisition or import of capital goods.

(7) A taxable person is not entitled to an input tax credit for an acquisition of accommodation, or for an acquisition used to supply accommodation, unless—

- (a) the person's taxable activity involves providing accommodation and the accommodation was provided in the ordinary course of that taxable activity; or
- (b) the accommodation was provided to an individual who was away from home for the purposes of the taxable person's taxable activity, whether that individual be the taxable person, an employee, director, officer, or representative of the taxable person, or an individual to whom the accommodation is provided in order to facilitate the making of a supply to the taxable person.

(8) Registered persons must keep records of expenses for which input tax is disallowed by this Regulation or by section 28 of the Act and must keep records of all supplies for which the value was worked out under section 15(3) of the Act.

PART V

RECORDS AND RETURNS

8. Books and records to be kept.

(1) For the purposes of section 97 of the Act, in addition to the books and records required to be kept by section 38 or any other section of the Act or these Regulations, every registered person is required to keep all books and records necessary to explain and show the calculation of their output tax, input tax, and net amount of tax payable for each tax period, including, but not limited to, the following:

- (a) ABST accounts;
- (b) purchases and sales ledgers;
- (c) invoices (whether or not they are ABST invoices) for acquisitions made by the person;
- (d) copies of invoices (whether or not they are ABST invoices) issued for supplies made by the person;
- (e) records of any ABST invoices for which the recipient of the supply requested a copy to be issued;
- (f) income and expense accounts;
- (g) till rolls, audit rolls and tapes (if applicable);

- (h) bank statements;
- (i) documents or records relating to the supply of goods or services to officers, directors, and employees, whether or not the supplies were made for consideration; and
- (j) any other documents or records related to the taxable activity, such as bookings, diaries, correspondence, computer print-outs, audit reports, contracts, or any other accounts or records in any way related to the taxable activity.

(2) Those registered persons who are required to be registered as a result of exceeding the threshold in respect of taxable supplies, must produce and retain their records by electronic means by use of, but not limited to, the following:

- (a) Electronic tills or point of sale systems;
- (b) Computerised accounting systems bespoke or otherwise.

9. Advance payments and unpaid refunds may be offset against ABST due on Returns.

(1) Despite section 41(1) of the Act, if an amount of ABST is payable by a taxable person for a tax period on a date specified in that section, the person need not pay part or all of the amount to the Commissioner if:

- (a) the person has made an early payment of part or all of the amount due; or
- (b) the Commissioner has notified the person—
 - (i) that the Commissioner is holding funds owed to the person (for whatever reason); and
 - (ii) that the person may offset part or all of a future amount of ABST due and payable under section 27 against those funds.

(2) If an amount referred to in sub-regulation (1)(a) or (b) is sufficient to cover only part of the amount of tax payable by the person for the tax period, the ABST return shall be accompanied by a payment of the difference.

10. Validity of Returns.

If, other than as allowed by regulation 9, a person fails to pay all or part of the ABST due and payable under section 27 of the Act by the date specified in section 41 of the Act, the return is not considered to be incomplete merely because of the failure to pay.

PART VI

DIPLOMATIC MISSIONS AND INTERNATIONAL ORGANIZATIONS.

11. Claims for refunds.

(1) This Part gives effect to sections 44(8) and 44(9) of the Act, under which the Commissioner is empowered to refund the ABS^T payable in relation to a taxable acquisition or a taxable import made by a public international organization, foreign government, or any other person to the extent that the organization, government, or person is entitled to exemption from ABST under an international assistance agreement.

(2) In this Part:

“diplomatic mission” means a diplomatic mission or consulate approved by the Ministry of Foreign Affairs as listed in schedule 7 to these regulations;

“eligible staff members of diplomatic missions” means the principal diplomats of the missions;

“Head of Mission” means the Head of a diplomatic mission;

“Head of Agency,” in the case of an international or regional organization or agency, means a person acting in the capacity of head of the organization or agency in Antigua and Barbuda; and

“international agency” means an international or regional organization or agency.

(3) A diplomatic mission and eligible staff members of the mission are entitled to a refund under section 44(8).

(4) The Minister may with the consent of the cabinet, by order, publish a list specifying the international agencies that are entitled to claim refunds under section 44(8) of the Act which shall be included in Schedule 7 to these regulations.

(5) An entitlement to refunds under section 44(8) of the Act is only allowed for the following goods and services:

(a) for a diplomatic mission:

(i) goods and services acquired for official receptions, dinners, or luncheons hosted at hotels and restaurants and costing in excess of \$20,000 per function;

(ii) office supplies and equipment;

- (iii) purchases from duty free shops listed under the Duty Free Regulations, if the purchases were not duty-free under item 4 of Schedule 1 of the Act;
 - (iv) household furniture and equipment for use by the Head of Mission or eligible staff members of the mission;
 - (v) fuel;
- (b) for eligible staff members of diplomatic missions:
- (i) household furniture and appliances;
 - (ii) purchases from duty free shops listed under the Duty Free Regulations, if the purchases were not duty-free under item 4 of Schedule 1 of the Act;
- (c) telephone, internet, and facsimile services provided to the diplomatic mission and Head of Mission.

(6) The following diplomatic staff members and members of their households are not entitled to refunds under section 44(8) of the Act:

- (a) citizens or permanent residents of Antigua and Barbuda who were recruited locally to work for or represent a diplomatic mission; and
- (b) nationals of the sending diplomatic state who are residents of Antigua and Barbuda and were recruited locally.

(7) Notwithstanding any other provision of this Part:

- (a) an international agency is not entitled to make a claim for a refund under this Part unless the agency is included in a current list published by the Minister under sub-regulation (4); and
- (b) an international agency that is so listed is only entitled to refunds for ABST paid on imports or acquisitions specified by the Minister in the published list.

12. Registration and requests for refunds.

(1) To receive a refund under section 44(8) of the Act or this Regulation, a diplomatic mission or international agency must:

- (a) be registered for ABST under section 10 of the Act; and

- (b) provide the Commissioner with a specimen of the signature of the Head of Mission or Head of Agency and a specimen of the signature of another official of the Mission or Agency who is designated to sign ABST returns, the Application For Refund ABST005 and the Schedule of Purchases ABST006 in the absence of the Head of Mission or Head of Agency.

(2) The Commissioner may register a diplomatic mission or an international agency under section 10 of the Act, whether or not the mission or agency is a taxable person carrying on an enterprise and exceeding the registration limits.

(3) A diplomatic mission or international agency that is registered under the Act must file an Application For Refund ABST005 with the Commissioner on a monthly basis as if it were an ABST return in accordance with the Act, unless the Commissioner has, in writing, granted the Head of Mission or Head of Agency permission to lodge an Application For Refund ABST005 on a different basis, such as on a quarterly basis.

(4) The person responsible for lodging an Application For Refund ABST005 on behalf of a registered diplomatic mission or an international agency is—

- (a) in the case of refunds claimed by a diplomatic mission, or any members of the diplomatic or consular service and family members forming part of their household who are entitled to refunds under an international assistance agreement, the Head of Mission or a delegate of that person approved by the Commissioner; or
- (b) in the case of refunds claimed an international agency, the Head of Agency or a delegate of that person approved by the Commissioner.

(5) An Application For Refund ABST005 lodged on behalf of a registered diplomatic mission or international agency must be accompanied by—

- (a) supporting documentation establishing the amount of ABST paid in relation to the acquisitions or imports by the person entitled to the refunds, being:
 - (i) for taxable acquisitions, an original valid ABST invoice or other evidence which, to the satisfaction of the Commissioner, evidences that the supply was a taxable supply and the amount of ABST included in the price of the supply, and also evidences that the person claiming to be entitled to the refund made the acquisition and paid the consideration for the acquisition; or
 - (ii) for taxable imports, customs entry documentation or other evidence showing both the amount of ABST paid to the Comptroller of Customs and the identity of the person by whom it was paid; and

- (b) a Schedule of Purchases ABST006 in the form prescribed by the Commissioner.

13. Procedure for making a claim

(1) The procedures to be followed by diplomatic missions or international agencies claiming refunds under this Part and section 44(8) of the Act are as follows:

- (a) at the end of each tax period, all ABST invoices or other supporting documentation must be categorized according to claimant (e.g., diplomatic mission, individual eligible staff member, etc.);
- (b) the ABST invoice or supporting documentation must show the ABST registration number of the mission or agency and/or the customer's diplomatic identification card number;
- (c) the Schedule of Purchases ABST006 in the form prescribed by the Commissioner must be completed using the information on the ABST invoice or other supporting documentation;
- (d) the Schedule of Purchases ABST006 must be added up and totalled and attached to the ABST return along with the supporting documentation, which must be attached in the same order as it appears on the Schedule of Purchases;
- (e) both the Application For Refund ABST005 and the Schedule of Purchases ABST006 must be signed by the Head of Mission or Head of Agency, or by an officer duly authorized for that purpose and approved by the Commissioner, and whose specimen signature has been lodged with the Commissioner.

(2) If the Commissioner is satisfied that the Application For Refund ABST005 and the Schedule of Purchases ABST006 are correct, he must within 3 calendar months of receiving them, issue a refund to the diplomatic mission or international organization by way of cheque and, where relevant, the mission or agency is responsible for distributing the refunds to the claimants.

(3) If the Commissioner is not satisfied that the Application For Refund ABST005 and the Schedule of Purchases ABST006 are correct he must—

- (a) notify the Head of Mission or Head of Agency in writing, specifying the reasons why; and
- (b) issue a refund in accordance with sub-regulation (2) for that part, if any, of the return and request for refund that he is satisfied is correct.

PART VII

COMPULSORY ACQUISITIONS OF LAND

14. Taxable supplies where land is subject to compulsory acquisition.

(1) This regulation applies if land is compulsorily acquired under The Land Acquisition Act CAP 233, or any other Act under which land can be compulsorily acquired.

(2) For the purpose of this part, land is compulsorily acquired on the day on which title to the land is vested in the Crown, or in a person other than the Crown who has compulsorily acquired the land.

(3) Where—

- (a) land is compulsorily acquired from a taxable person;
- (b) compensation is paid to that person in relation to the acquisition; and
- (c) a sale of that land by the person would have been a taxable supply if it had been made on the day on which the land was compulsorily acquired,

the person is treated as making a taxable supply of the land on the day on which the land is compulsorily acquired and for a consideration equal to the amount of compensation paid or payable in relation to the compulsory acquisition.

(4) This part applies irrespective of whether the person consents to the compulsory acquisition or agrees to the amount of compensation paid.

PART VIII

FACE VALUE VOUCHERS

15. Face value vouchers

(1) Where—

- (a) a face value voucher is supplied;
- (b) the voucher can be used to acquire more than one type of supply, or to acquire supplies that are taxable at different rates; and
- (c) the voucher is issued for consideration,

the value of the supply of the voucher is limited to the amount (if any) by which the consideration for the supply of the voucher exceeds the face value of the voucher, reduced by the tax fraction of that amount.

(2) Sub-regulation (1) does not apply to a supply of a face value voucher to a non-resident if, because of the operation of paragraph (2) or (3) of the Second Schedule to the Act, the supply is not zero-rated.

(3) Where a taxable person (the supplier) accepts a face value voucher referred to in sub-regulation (1) as part or full payment for a supply of goods or services, section 19(1) of the Act does not apply, and:

- (a) if the supplier can substantiate that the price of the last sale of the voucher before it was used to make the acquisition was less than the face value of the voucher, the price of the supply includes, in respect of the acceptance of the voucher, the amount paid on that last sale rather than the face value of the voucher; or
- (b) in any other case, the price of the supply includes, in respect of the acceptance of the voucher, the face value of the voucher.

(4) Where sub-regulation (3) applies to a supply of goods or services, the supply is treated as being made:

- (a) for a supply of goods, when the goods are delivered or made available; or
- (b) for a supply of services, as and when the services are performed.

16. Vouchers accepted by third parties.

If a taxable person who accepts a face value voucher in exchange for a supply of goods or services is not the person who issued the voucher and did not previously make a supply of the voucher—

- (a) sub-regulation 15(3) does not apply to the supply made by that taxable person in exchange for the voucher;
- (b) if the taxable person receives an amount (other than the voucher but including an amount paid by the person using the voucher) from any person for or in relation to the supply, or because the taxable person accepted the voucher—
 - (i) each such amount is treated as consideration for the supply made on acceptance of the voucher; and
 - (ii) if more than one such payment is made and the payments are made at different times, for the purpose only of working out the tax period in which the person should treat an amount as output tax, the time of supply is the earlier of the time when the amount was received or the entitlement to receive it was confirmed, determined separately for each such amount;
- (c) any commission or other consideration paid or payable by the taxable person to a third person making a payment referred to in paragraph (b) (other than the person using the

voucher) should not be netted off against the amount referred to in that paragraph but should be treated as consideration for a separate supply.

17. Unredeemed or expired vouchers.

(1) Where a taxable person issues a voucher referred to in regulation 15(1) for consideration and—

- (a) the voucher expires before it is redeemed, or before it is fully redeemed;
- (b) because of the expiry, the taxable person recognizes as income in its accounts an amount received for the issue of the voucher; and
- (c) in respect of the amount recognised as income, the person has not either made a corresponding supply of goods or services or paid a reimbursement to another person for accepting the voucher in exchange for such a supply;

the amount recognized as income is treated as consideration received by the person for a taxable supply of services made in the tax period in which the amount is recognized.

(2) Where a taxable person has been treated as making a supply in circumstances to which sub-regulation (1) applies and the person later accepts the voucher in exchange for a supply of goods or services—

- (a) sub-regulation 15(3) does not apply to the extent that sub-regulation (1) has treated an amount as consideration for a supply in respect of the expiry of all or part of the voucher; and
- (b) if the supply made on acceptance of the voucher is partly or wholly zero-rated, the taxpayer may, in the tax period in which the supply is made, treat as input tax an amount equal to the tax fraction of that part of the face value of the voucher that is used for the zero-rated supply.

(3) Where a taxable person has been treated as making a supply in circumstances to which sub-regulation (1) applies and the taxable person later reimburses another person for accepting the voucher in exchange for a supply of goods—

- (a) the person may treat as input tax an amount equal to the tax fraction of the amount reimbursed, but only to the extent that the amount was treated as consideration for a supply of services under sub-regulation (1); and
- (b) the amount treated as input tax is accounted for under section 27 of the Act in the tax period in which the reimbursement is made.

(4) Sub-regulation (1) applies to a taxable person who, on the basis of a prediction or expectation of the extent to which vouchers of a particular kind will not be redeemed or fully redeemed, treats an amount as income in relation to a voucher before the expiry of the voucher.

18. Deemed supplies by taxable intermediaries.

(1) If a taxable person sells a voucher referred to in regulation 15(1) to an intermediary who is a taxable person and who on-supplies the voucher, the intermediary is treated as making a separate taxable supply of services to the supplier and the Act applies to that supply as if—

- (a) the time of supply were the time at which the intermediary on-supplied the voucher; and
- (b) the consideration for the supply were an amount equal to the difference between the amount paid by the intermediary for the acquisition of the voucher and—
 - (i) if the voucher is supplied to a taxable person, the lesser of the face value of the voucher or the amount received by the intermediary for the on-supply of the voucher; or
 - (ii) in any other case, the face value of the voucher.

(2) An intermediary is not required to issue an ABST invoice for the supply it is deemed to make under sub-regulation (1), nor is the intermediary required to provide any information to the person to whom the supply is deemed to be made.

(3) Sub-regulation (1) does not prevent the operation of regulation 19(1) in relation to the supply of the voucher by the intermediary.

19. Deemed acquisitions from taxable intermediaries.

(1) If a taxable person (the supplier), other than an intermediary, sells a voucher referred to in regulation 15(1) for less than its face value to an intermediary who is a taxable person, the supplier may, in the tax period in which the voucher is supplied, include as input tax in the calculation in section 27 of the Act, an amount equal to the tax fraction multiplied by the difference between the face value of the voucher and the consideration received from the intermediary.

(2) A supplier who has an additional amount of input tax because of sub-regulation (1) has a corresponding amount of output tax in a later tax period if—

- (a) the supplier later accepts the voucher as payment for an exempt supply; or
- (b) another person (a third party) later accepts the voucher as payment for a supply and the supplier reimburses the third party, directly or indirectly, for accepting the voucher, unless the supplier has documentary evidence that the third party supply was not an exempt supply.

(3) An amount treated as output tax under sub-regulation (2) is so treated—

- (a) if the supplier accepted the voucher as payment for a supply, in the tax period when the supplier accepted the voucher as payment; or
- (b) if another person accepted the voucher as payment for a supply, in the tax period when the supplier (whether directly or indirectly) makes the reimbursement.

20. Place of supply for phone cards.

(1) A supply of a phone card or other face value voucher that can be used to initiate telecommunications services only in Antigua and Barbuda is regarded as being a supply made in Antigua and Barbuda.

(2) A supply of a phone card or other face value voucher that cannot be used to initiate telecommunications services in Antigua and Barbuda is regarded as taking place outside Antigua and Barbuda.

21. Application of this part to phone cards.

(1) For the avoidance of doubt, this Part (other than regulation 20) does not apply to a supply of a phone card, or other face value voucher that can be used to initiate telecommunications services only in Antigua and Barbuda, nor to a phone card that can be used to initiate telecommunications services only outside Antigua and Barbuda.

(2) If a phone card that can be used to initiate telecommunications services in Antigua and Barbuda and outside Antigua and Barbuda is issued or supplied by a non-resident, this Part applies to that supply and also to any on-supplies of the phone card, or supplies made on redemption of the card, if those on-supplies or supplies are treated as being made in Antigua and Barbuda under section 14 of the Act.

(3) If a phone card that can be used to initiate telecommunications services in Antigua and Barbuda and outside Antigua and Barbuda is issued by a resident, this Part applies to that supply and also to any on-supplies of the phone card, or supplies made on redemption of the card, if those on-supplies or supplies are treated as being made in Antigua and Barbuda under section 14 of the Act

(4) If a phone card that is a regulation 15(1) voucher is issued with free "bonus minutes" or "bonus value" that is provided for no consideration, for example where, on the issue of a phone card with a nominal face value of \$30, the account for that phone card is credited with \$33, no ABST is payable on the bonus amount, which should be treated as effecting a discount on the nominal call rates for the card and the ABST (if any) applicable when the card is used should be calculated so as to ensure the total amount of ABST payable in relation to the use of the phone card would not (if all calls were initiated in Antigua and Barbuda) exceed the tax fraction of the face value of the card.

PART IX**DISCOUNT VOUCHERS****22. Discount voucher**

(1) In this regulation “discount voucher” means a voucher that entitles the holder to a discount on the price of goods or services, whether that entitlement to a discount is expressed as a face value amount on, or associated with, the voucher, a percentage of the price, a “two-for-one” or similar offer, or in any other way.

(2) Where a discount voucher is used in relation to a supply of goods or services, the consideration for the supply does not include any monetary value stated on the discount voucher, nor the amount of the discount granted because of the acceptance of the voucher.

(3) A supply of a discount voucher for consideration is not a taxable supply if the voucher can only be used for a discount on zero-rated supplies or supplies that will not be taxable supplies.

PART X**TIME OF SUPPLY****23. Time of supply — phone cards.**

(1) This regulation applies to supplies of telecommunications services that are paid for using a phone card or other face value voucher that can only be used to acquire telecommunications services in Antigua and Barbuda.

(2) If a telecommunications supplier supplies telecommunications services referred to in sub-regulation (1), the supplier may choose to defer the time of supply for such telecommunications services until the time when the calls are made if it would be impractical to account for ABST at the time the phone cards are sold, given the nature of the technology used to provide the services and the ways in which services provided using that technology are paid for.

(3) Sub-regulation (2) applies only if the supplier, by notice in writing, notifies the Commissioner within 30 days of the first supply of a phone card for which the choice has been made, stating the types of telecommunications services for which the choice has been made and the reasons why it was impractical to account for ABST when the cards were sold.

(4) A supplier must be consistent in its application of a time of supply chosen under this regulation, but may choose differently for different types of telecommunications services if it is reasonable to do so given the nature of the technology used to provide the services and the ways in which services provided using that technology are paid for.

(5) This regulation cannot be used by a telecommunications supplier in a manner that would alter the amount of ABST that would be payable for the telecommunications services in the absence of the regulation.

24. Time of supply—coin-operated machines and similar devices

Where—

- (a) a person makes a taxable supply for which the consideration is paid through a banknote-operated machine, a coin-operated machine, a token-operated machine, or a similar device; and
- (b) the person has no way of knowing when the consideration is received, other than by removal of the notes, coins, or tokens from the machine,

the time of supply is the time when the consideration is removed from the machine or similar device.

PART XI

**INPUT TAX CREDITS—
APPORTIONMENT AND ADJUSTMENTS**

25. Apportionment of input tax credits for banks and financial institutions.

(1) This regulation applies, for the purpose of giving effect to section 29(4)(d) of the Act, to a taxable person who is a bank or other financial institution making both exempt and taxable supplies in relation to a taxable acquisition or a taxable import that meets the following criteria—

- (a) the taxable person makes the acquisition or import for the purpose of making both taxable and other supplies;
- (b) because of section 29(4)(c) of the Act, the taxable person was not entitled to a credit for any of the input tax incurred in relation to the acquisition or import; and
- (c) the value of the acquisition or import is \$100,000 or more.

(2) A taxable person to whom this regulation applies may include an input tax credit in a tax period ending on 31 March of any year ending after 31 December 2009, equal to an amount calculated according to the following formula:

$$A \times \frac{B}{C}$$

where—

A is the total amount of input tax payable in respect of taxable acquisitions or imports made in the preceding calendar year that meet the criteria in sub-regulation (1);

B is the value of all taxable supplies made by the taxable person during the preceding 2 calendar years; and

C is the value of all supplies made by the taxable person during the preceding 2 calendar years, other than supplies made through a taxable activity carried on by the person outside Antigua and Barbuda.

(3) Where, in the period commencing on the ABST commencement date and ending on 31 December 2008, a taxable person to whom this regulation applies makes one or more taxable acquisitions or taxable imports that meet the criteria in sub-regulation (1), the person may include an input tax credit in the tax period ending on 31 March 2009, calculated under sub-regulation (2), modified as follows:

- (a) **A** is measured for all acquisitions made during the period to which this sub-regulation applies;
- (b) in **B** and **C**, the reference to “the preceding 2 calendar years” is replaced by a reference to “the period commencing on the ABST commencement date and ending on 31 December 2008.”

(4) Regulation 26 —

- (a) does not apply to an acquisition or import for which an input tax credit was worked out under this regulation;
- (b) applies to a taxable acquisition or import by a taxable person who is a bank or other financial institution making both exempt and taxable supplies if--
 - (i) the initial input tax credit entitlement for the taxable person in relation to that acquisition or import was worked out under section 29(1), 29(2), 29(3)(a), or 29(3)(b) of the Act; and
 - (ii) the value of the acquisition or import was \$100,000 or more.

26. Adjustments to input tax credits.

(1) Where a taxable person makes a taxable acquisition or a taxable importation of goods or services to which paragraph (a) or (b) of section 31(1) of the Act applies, the person must make an adjustment to the input tax credits, if any, initially claimed in relation to that acquisition or importation if—

- (a) the person's actual use of the goods or services acquired or imported did not match its initial intended use of those goods or services; and

- (b) the difference between actual and intended use was greater than 10% of the total actual use of those goods or services.

(2) For the purpose of determining whether paragraph (a) of section 31(1) of the Act applies, a group of acquisitions or importations are related if—

- (a) they are acquired or imported at or about the same time;
- (b) they are intended to be used together for a common purpose, such that they are functionally and or structurally interdependent; and
- (c) in the case of an acquisition, they are acquired under a single contract or a related group of contracts that form part of a single arrangement for the supplies to be made.

(3) The adjustment required to be made under this regulation must be made in the person's ABST return for tax period "T", where T is the tax period in which day "D" occurs, where D is the earliest of the days on which the following events occur:

- (a) 5 years after the time of the acquisition or import;
- (b) the date, if any, on which the person sells the goods or services; or
- (c) the date, if any, on which the goods or services cease to be capable of being used in the taxable person's taxable activities, whether because they cease to exist, end, expire, are destroyed, or become unusable for any other reason.

(4) For the purposes of this regulation, the "actual use" of goods or services acquired or imported by a taxable person —

- (a) includes —
 - (i) use or consumption of those goods or services by the taxable person;
 - (ii) allowing another person to use or consume those goods or services; or
 - (iii) supplying those goods or services to another person; and
 - (iv) is measured from the date of acquisition until day D.

(5) Where a taxable person has held goods or services acquired or imported without actually using them, the person is treated as having actually used them during that time for the same purposes and in the same proportions in which it actually used them between the date of acquisition and day D.

(6) For the avoidance of doubt, the “intended use” of goods or services acquired or imported by a taxable person is the use by reference to which the person worked out the input tax credits, if any, to which it was entitled under sections 29(1) to 29(4) of the Act, being:

- (a) 1, if a full input tax credit was allowed under section 29(1);
- (b) 0, if no input tax credit was claimed because of section 29(2);
- (c) $\frac{B}{C}$, if a proportion of the input tax was allowed as a credit under section 29(3); or
- (d) a proportion of the input tax that was allowed as a credit under regulations made for the purposes of section 29(4).

(7) The amount of an adjustment that is required to be made in tax period T under this regulation is worked out as follows:

$$A = ABST \times C$$

where—

A is the amount of the adjustment;

ABST is the amount of ABST paid on the import or included in the price of the acquisition, as affected, for an acquisition, by any credits or debits that have arisen because of an ABST adjustment event relating to the acquisition;

C is the change in the extent to which the use of the goods or services related, whether directly or indirectly, to making taxable supplies, as determined under sub-regulation (8).

(8) For the purpose of sub-regulation (7), C is worked out as follows—

- (a) if the person’s actual use of the goods or services to make taxable supplies was less than its intended use, $C = (PI - PA)$,
- (b) if the taxable person’s actual use of the goods or services to make taxable supplies was greater than its intended use, $C = (PA - PI)$;

where—

PA is the proportion of the actual use of the goods or services that related, whether directly or indirectly, to making taxable supplies, measured from the date of the acquisition or import until day D; and

PI is the initial proportion, if any, of input tax allowed as a credit, as specified in sub-regulation (6).

(9) The amount **A** calculated under sub-regulation (7) is included in the taxable person's calculation under section 27 for tax period **T** as follows—

- (a) if the person's actual use of the goods or services to make taxable supplies was less than its intended use, **A** must be included as an amount of output tax; or
- (b) if the taxable person's actual use of the goods or services to make taxable supplies was greater than its intended use, **A** is allowed as an input tax credit so long as the taxable person holds the documentation referred to in section 29(8).

(10) A taxable person is not entitled to an additional amount of input tax credit under sub-regulation 9(b) to the extent that there is bad debt owed by the taxable person to the supplier in relation to the acquisition.

(11) Except as provided by regulation 29, this regulation does not apply to a taxable person who is a bank or other financial institution making both exempt and taxable supplies.

PART XII

MISCELLANEOUS

27. Security to be given.

For the purposes of section 51 of the Act but without limiting the powers given under that section, the Commissioner may require security to be given by a taxable person where—

- (a) the taxable person is a promoter of public entertainment or a licensee or proprietor of a place of public entertainment;
- (b) a person managing the activities of the taxable person—
 - (i) is connected with past failures to pay ABST or any other tax administered by the Commissioner;
 - (ii) has failed previously to comply with ABST obligations or other tax obligations on more than one occasion; or

- (iii) has been prosecuted for an ABST offence or an offence relating to another tax administered by the Commissioner,

whether or not that failure or prosecution was in relation to a taxable activity carried on by the taxable person;

- (c) the taxable person has only recently commenced carrying on its taxable activity, or has recently significantly expanded its taxable activities; or
- (d) the taxable person intends to carry on its taxable activity only for a limited period of time.

28. Signature on notices.

Where the Act requires a notice to be given by the Commissioner or an authorized person, the notice must be duly signed by the Commissioner or the authorized person, or by any other person whom the Commissioner has appointed for that purpose, and it is sufficient for the signature of the Commissioner or such other person to be duly printed or written thereon.

29. Zero-rated goods

(1) For the purposes of paragraph (2) of Schedule 3 to the Act—

- (a) the foods listed in Schedule 2 to these Regulations are specified as zero-rated foods for human consumption to which item 1 applies; and
- (b) the goods listed in Schedule 2 to these Regulations are specified as zero-rated goods to which item 2 applies.

(2) For the purposes of paragraph 3(b) of Schedule 3 to the Act

- (a) a supply of electricity, provided to commercial premises comprising the first 500 units in any monthly billing period.

30. Exempt goods

For the purposes of paragraph (1) of Schedule 4 to the Act—

- (a) the goods listed as exempt agricultural inputs in item 19 may be limited by the Minister responsible for agriculture by prescribing particular products as being eligible, and these shall be listed in schedule 3;
- (b) the Minister may on the advice of the Minister responsible for agriculture, by order, amend Schedule 3 at any time;

- (c) for the purpose of item 22, a personal or laptop computer is not exempt unless its ABST-exclusive value is less than ten thousand dollars;
- (d) for the purpose of items 23 and 24, Schedule 4 specifies—
 - (i) the goods that are exempt equipment for use with a personal or laptop computer; and
 - (ii) the kinds of computer software that are exempt if supplied to a person who is not registered for ABST.
- (e) supplies of goods made by a taxable person in Antigua & Barbuda under sections 23 or 24 of the Act shall be treated as if they were taxable for the purposes of input tax credit.

31. Approved non-profit association or bodies.

(1) For the purposes of the Act, the Minister may by including an entity in Schedule 5 to these regulations, provide that it is an approved charitable or non-profit organisation to which section 2(a) to Schedule 5 to the Act may apply.

(2) The Minister may, with the consent of the cabinet by order, amend Schedule 5 at any time.

32. Sharing of information between Government bodies.

(1) In order to facilitate the efficient management of taxes and taxpayer compliance, the Customs Department and Inland Revenue Department of the Ministry of Finance have entered into a Memorandum of Understanding dated 13th November 2006 which shall govern the type of information which may be exchanged and the circumstances in which it may be exchanged.

(2) In order to facilitate the exchange of information the Customs Department and the Inland Revenue Department have agreed on the use of a single identifier for use for each registered business and this is known as the Taxpayer Identification Number or TIN as detailed in Section 101 of the Act.

33. Construction of new residential premises & charitable use buildings

(1) The grant by a person constructing a building —

- (a) designed as a residential premises or number of residential premises; or
- (b) intended for use solely for a relevant residential purpose or a relevant charitable purpose,

of a major interest in, or in any part of, the building or its site.

(2) The supply in the course of the construction of a building designed as residential premises or number of residential premises or intended for use solely for a relevant residential purpose or a relevant charitable purpose;

of any services other than the services of an architect, surveyor, civil engineer or any person acting as consultant or in a supervisory capacity, shall be zero rated.

Notes:

(1) "Grant" includes assignment.

(2) Use for a relevant residential purpose means use as—

- (a) a home or other institution providing residential accommodation for children;
- (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
- (c) a hospice;
- (d) residential accommodation for students or school pupils;
- (e) residential accommodation for members of the Royal Police Force of Antigua & Barbuda or the Defence Force;
- (f) a monastery, nunnery or similar establishment; or
- (g) an institution which is the sole or main residence of at least 90 per cent of its residents, except use as a hospital, a prison or similar institution or an hotel, or other form of holiday accommodation.

(4) Use for a relevant charitable purpose means use by a charity otherwise than in the course or furtherance of a business.

(5) Where part of a building is designed as a residential premises or number of residential premises or intended for use solely for a relevant residential purpose or a relevant charitable purpose (and part is not) —

- (a) a grant or other supply relating only to the part so designed or intended for such use (or its site) shall be treated as relating to a building so designed or intended for such use;

- (b) a grant or other supply relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
- (c) in the case of any other grant or other supply relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.

(6) Where all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose —

- (a) a supply relating to the building (or any part of it) shall not be taken for the purposes of item 2 or 3 as relating to a building intended for such use unless it is made to a person who intends to use the building (or part) for such a purpose, and
- (b) a grant or other supply relating to the building (or any part of it) shall not be taken as relating to a building intended for such use unless before it is made the person to whom it is made has given to the person making it a certificate in such form as may be specified in a notice published by the Commissioner stating that the grant or other supply (or a specified part of it) so relates.

(7) the grant of an interest in, or in any part of —

- (a) a building designed as a dwelling or number of dwellings, or
- (b) the site of such a building,

is not within item 1 if —

- (i) the interest granted is such that the grantee is not entitled to reside in the building, or part, throughout the year; or
- (ii) residence there throughout the year, or the use of the building or part as the grantee's principal private residence, is prevented by the terms of a covenant, DCA consent or similar permission.

(8) Where the major interest referred to in item 1 is a tenancy or lease —

- (a) if a premium is payable, the grant falls within that item only to the extent that it is made for consideration in the form of the premium; and
- (b) if a premium is not payable, the grant falls within that item only to the extent that it is made for consideration in the form of the first payment of rent due under the tenancy or lease.

(9) The reference in item 2 to the construction of a building or work does not include a reference to

- (a) the conversion, reconstruction, alteration or enlargement of an existing building or work; or
- (b) any extension or annexation to an existing building which provides for internal access to the existing building or of which the separate use, letting or disposal is prevented by the terms of any covenant, DCA consent or similar permission;

and the reference in item 1 to a person constructing a building shall be construed accordingly.

34. Revocation of S.I. No. 29 of 2007.

Antigua and Barbuda Sales Tax Regulations, 2007 S.I. No. 29 of 2007 is revoked.

MADE by the Minister of Finance this 23rd day of January, 2007.

Dr. L. Errol Cort,
Minister of Finance

SCHEDULE I

REQUIREMENTS FOR ABST INVOICES, CREDIT AND DEBIT NOTES, AND SALES RECEIPTS

(1) Except as the Commissioner may otherwise allow, where section 32 of the Act requires a taxable person to issue an ABST invoice, the ABST invoice must include the following particulars –

- (a) the words “ANTIGUA AND BARBUDA SALES TAX INVOICE” or “ABST INVOICE” in a prominent place;
- (b) the name, address and TIN of the supplier;
- (c) the name, address and TIN of the recipient;
- (d) the serial number and date on which the ABST invoice is issued;
- (e) a description of the goods or services supplied, including the quantity, volume, or period, as applicable, and the date on which the supply was made;
- (f) the consideration for the supply; and

(g) the amount of ABST charged.

(2) Except as the Commissioner may otherwise allow, where section 33 of the Act requires a taxable person to issue sales receipt, or where section 32 allows a taxable person to issue a sales receipt *in lieu* of an ABST invoice, the sales receipt must include the following particulars —

- (a) the words “ANTIGUA AND BARBUDA SALES TAX RECEIPT” or “ABST SALES RECEIPT” in a prominent place;
- (b) the name, address and TIN of the supplier;
- (c) the date on which the sales receipt is issued;
- (d) a description of the goods or services supplied, including the quantity, volume, or period, as applicable, and, if necessary to identify the supply, the date on which the supply was made;
- (e) the total consideration for the supply (including ABST); and
- (f) the amount of ABST charged.

(3) Except as the Commissioner may otherwise allow, where section 34(1) of the Act requires a taxable person to issue an ABST credit note, the credit note must contain the following particulars—

- (a) the words “ANTIGUA AND BARBUDA SALES TAX CREDIT NOTE” or “ABST CREDIT NOTE” in a prominent place;
- (b) the name, address and TIN of the supplier;
- (c) the name, address and TIN of the recipient;
- (d) the individualized serial number and the date on which the credit note was issued;
- (e) the reason for the issue of the credit note and sufficient information to identify the taxable supply to which it relates;
- (f) the consideration for the supply shown on the original ABST invoice and, if it has changed, the correct amount of the consideration for the supply; and
- (g) the effect of the ABST adjustment event on the ABST payable, shown by specifying:

- (i) the amount of ABST previously payable in relation to the supply, as shown on the original ABST invoice or, if relevant, as shown on the most recent ABST debit or credit note issued in relation to the supply;
- (ii) the correct amount of ABST payable in relation to the supply following the ABST adjustment event that gave rise to the requirement to issue the credit note; and
- (iii) the difference between those two amounts, shown as a credit

(4) Except as the Commissioner may otherwise allow, where section 34(2) of the Act requires a taxable person to issue an ABST debit note, the debit must contain the following particulars

- (a) the words "ANTIGUA AND BARBUDA SALES TAX DEBIT NOTE" or "ABST DEBIT NOTE" in a prominent place;
- (b) the name, address and TIN of the supplier;
- (c) the name, address and TIN of the recipient;
- (d) the individualized serial number and the date on which the debit note was issued;
- (e) the reason for the issue of the debit of the note and sufficient information to identify the taxable supply to which it relates;
- (f) the consideration for the supply shown on the original ABST invoice and, if it has changed, the correct amount of the consideration for the supply; and
- (g) the effect of the ABST adjustment event on the ABST payable, shown by specifying:
 - (i) the amount of ABST previously payable in relation to the supply, as shown on the original ABST invoice or, if relevant, as shown on the most recent ABST debit or credit note issued in relation to the supply;
 - (ii) the correct amount of ABST payable in relation to the supply following the ABST adjustment event that gave rise to the requirement to issue the debit note; and
 - (iii) the difference between those two amounts, shown as a debit.

(5) ABST invoices, ABST credit notes and ABST debit notes as detailed above must be issued in duplicate, the original to be issued to the recipient and the second copy to be retained by the supplier. The original and the second copy should be clearly identified as such. For ABST invoices only the original entitles the recipient to an ABST credit. In the case of ABST credit notes or ABST debit notes only the original allows the recipient to make adjustment to their input tax credits.

ANTIGUA AND BARBUDA SALES TAX REGULATION 2007

SCHEDULE 2

ZERO-RATED FOODS FOR HUMAN CONSUMPTION AND
ZERO-RATED GOODS FOR DOMESTIC USE

(Regulation 29)

PRODUCT DESCRIPTION	TARIFF HEADING
Meat (including chicken, pork, beef, mutton and turkey)	0201.10-0210.903
Fish, Crustaceans & Molluscs (Fresh, chilled, dried)	0302.11 - 0307.999
Milk (including powder milk)	0401.10-0402.999
Butter (fresh)	0405.101
Butter (salt)	0405.102
Cheese	0406.10-0406.90
Eggs (fresh)	0407.003
Vegetables (fresh, dried or chilled)	0701.10-0709.909 0712.20-0714.909
Coconut	0801.11-0801.199
Fruits (fresh, dried or chilled)	0803.001 - 0810.909
Tea	0902.10-0902.40
Black Pepper	0904.12
Rice	1006.101 - 1006.409
White flour (Durum)	1101.001
Other flour	1101.009
Maize (corn) meal	1103.13
Cereals (including oats and cream of wheat)	1104.11 - 1104.30
Refined edible oil (including cooking oil)	1507.10 - 1515.29
Margarine	1517.10
Imitation Lard (Shortening)	1517.901
Sausages	1601.001 - 1601.009
Preparation for Infant Use (retail sale)	1602.102
Luncheon Meat (pork and chicken)	1602.32, 1602.39 1602.491
Corn beef (canned)	1602.501
Sardines (canned)	1604.131

PRODUCT DESCRIPTION	TARIFF HEADING
Tuna (canned)	1604.141
Cane sugar	1701.11
Beet sugar	1701.12
Other Sugar	1701.999
Cocoa Powder not containing sugar	1805.001 - 1805.009
Cocoa Powder containing sugar	1806.10
Preparation for Infant Use (retail sale)	1901.10
Pasta (including macaroni)	1902.11 - 1902.19
Cereals (cornflakes etc.)	1904.10 - 1904.90
Sweetened biscuit	1905.301
Unsweetened biscuit	1905.901
Bread (Not including other baked products)	1905.909
Preparation for Infant Use (retail sale)	2005.102
Preparation for Infant Use (retail sale)	2007.101
Juices (infants and adults)	2009.10 - 2009.909
Preparation for Infant Use (retail sale)	2104.201
Preparation for Infant Use (retail sale)	2106.907
Tofu, Soya Milk, Soya Chunks	2106.909
Mineral Water	2201.1011 - 2201.1019
Aerated Water	2201.1021 - 2201.1029
Ordinary Water	2201.9011 - 2201.9019
Other water	2201.9091 - 2201.9099
Fruit and vegetable drink (NON-AERATED)	2202.1091 - 2202.1099
	2202.9091 - 2202.9099
Malt	2202.902
Table Salt (retail sale)	2501.001
Cement	2523.10 - 2523.90
Petroleum Products	2710.10, 2710.20
	2710.30, 2710.40
	2711.00
Medicine/Medicaments (retail)	3004.101 3004.909
Pharmaceutical goods	3006.10 - 3006.60
Toothpaste	3306.101
Baby Wipes	3307.90
Toilet Soap (including liquid soap)	3401.111 - 3401.199
Other soap (excluding industrial soap)	3401.209
Dish washing liquids	3402.201

PRODUCT DESCRIPTION	TARIFF HEADING
Other liquid detergents	3402.202
Other detergents	3402.203
Mosquito coil	3808.102
Insecticides	3808.103, 3808.109
Baby Bottles	3923.3012
Baby Nipples	4014.90
Lumber	4407.10 - 4407.99
	4409.10 - 4409.209
Plywood	4412.10 - 4412.99
Toilet paper	4818.10
Sanitary towels and tampons	4818.401
Napkins (diapers) for babies	4818.402
Napkins (diapers) for adults	4818.403
Books	4901.901, 4901.999
Newspaper	4902.101, 4902.90
Bed pad (for adults)	9404.901

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SCHEDULE 3

EXEMPT AGRICULTURAL INPUTS

(Regulation 30)

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SCHEDULE 4

**EXEMPT EQUIPMENT FOR USE WITH PERSONAL OR LAPTOP
COMPUTERS AND EXEMPT COMPUTER SOFTWARE**

(Regulation 30)

Exempt equipments For Use With Personal or Laptop Computers

a scanner (ABST Exclusive Value not to exceed two thousand dollars)

a Printer (ABST Exclusive Value not to exceed two thousand dollars)

a Mouse Unit either wire operated or wireless

a Web cam but not a removable digital camera which may be used to capture images independently of the computer.

a Keyboard for use with a non laptop computer which is not supplied with such keyboard as part of the main supply.

a Monitor for use with a non laptop computer which is not supplied with such monitor as part of the main supply.

a Laptop case.

If the scanner or printer is a combined unit then that shall count as the provision of both entitlements and the ABST Exclusive Value shall not exceed four thousand dollars.

Exempt Computer Software

Software of a type described as Home and Small Office software and included in the following categories

Operating system software (for example Windows XP Home Edition)

Word Processing and Basic Calculative Software (for example Microsoft Word, Microsoft Office, Microsoft Works or similar)

Educational software (but not games other than those preloaded in operating systems)

Home Finance Software

Anti Virus Software

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SCHEDULE 5

APPROVED CHARITABLE OR NON-PROFIT ORGANISATIONS

(Regulation 31)

Lions Club

Optimist Club

Rotary Club

Leo Club

Adventist Community Service Federation

Red Cross

Brest friends

Hero House

Good Shepherd

Amazing Grace Foundation

Salvation Army

Fiennes Institute

Tabitha

Sunshine Home for Girls

Crossroads

Churches if Internationally Recognised Religious Organisations
(Church includs Chapel, Mosque, Synagogue and other analogous descriptions)

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SCHEDULE 6

PROFESSIONS

(Regulation 2)

Barrister-at-law or Solicitor

Accountant or Auditor

Architect

Land Surveyor

Quantity Surveyor

Civil Engineer

Electrical Engineer

Mechanical Engineer

Structural Engineer

Marine Engineer

Insurance Adjuster or Assessor

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SCHEDULE 7

DIPLOMATIC MISSIONS AND APPROVED INTERNATIONAL AGENCIES

(Regulation 11)

DIPLOMATIC MISSIONS

Embassy of Venezuela

Embassy of the People's Republic of China

Embassy of the Republic of Cuba

Office of the British High Commission