

ANTIGUA AND BARBUDA



THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) REGULATIONS, 2010

STATUTORY INSTRUMENT

2010, No. 4

*[Published in the Official Gazette Vol. XXX No.12
dated 11th March, 2010.]*

Printed at the Government Printing Office, Antigua and Barbuda,
by Eric T. Bennett, Government Printer
— By Authority, 2010.

800—03.2010

[Price \$5.40]



THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) REGULATIONS, 2010

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*The Antigua and Barbuda Sales Tax (Amendment)
Regulations, 2010*

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2010, No. 4



ANTIGUA AND BARBUDA**THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) REGULATIONS, 2010****2010, No. 4**

THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) REGULATIONS made in exercise of the powers contained in section 58 of the Antigua and Barbuda Sales Tax Act, 2006 No. 5 of 2006.

1. Short title

These Regulations may be cited as the Antigua And Barbuda Sales Tax (Amendment) Regulations, 2010.

2. Interpretation

In these Regulations “Principal Regulations” mean the Antigua and Barbuda Sales Tax Regulations, 2007, (No. 39 of 2007).

3. Amendment of Schedule 2

The Principal Regulations are amended by revoking the table in Schedule 2 and substituting the following—

“

Product Description	Tariff Heading
Chicken – Fresh, Chilled or Frozen.	0207.11 to 0207.149
Fish Fresh, dried, salted, whether or not (in brine or smoked) (red herring and mackerel are smoked)	0302.311 to 030222.649; 0302.691 to 0302.693; 0305.42 to 0305.699
Milk, Cream and Condensed Milk (including powered milk)	0401 to 0402.999
Butter – Fresh and Salted	0405.101 to 0405.102
Eggs Fresh	0407.003
Vegetables Fresh or chilled	0701.10 to 0709.909
Fruit Fresh	0803.001 to 0803.002; 0804.10 to 0805.90; 0806.10 0807.10 to 0810.909

Product Description	Tariff Heading
Rice	1006.201 to 1006.409
Flour - Wheat or Meslin - Durum or other	1101.001 and 1101.009
Maize (corn) meal	1103.13
Cereal Grains – Rolled etc. (including but not limited to oats, barley and wheat)	1104.11 to 1104.30
Refined Edible Oil (including but not limited to olive oil, palm oil, corn oil, sunflower seed oil, canola oil and soya-bean oil)	1507.10 to 1515.90
Margerine	1517.10
Imitation Lard (Shortening)	1517.901
Preparation for Infant Use for Retail Sale	1602.102, 1901.10, 2005.102, 2007.101, 2104.201 and 2106.907
Sardines (canned)	1604.131
Cane & Beet Sugar	1701.11 to 1701.12
Bread (Not including other baked products such as bun)	1905.909
Active Yeast	2102.10
Ordinary Water (Not containing added sweetening or flavouring)	2201.9011 to 2201.9019
Table salt for retail sale	2501.001
Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and simular products.	3002.10 to 3002.309

Product Description	Tariff Heading
Medicines in retail quantities (Including but not limited to Penicillin, Insulin, Aspirins, Paracetamol, Cough Preparations but not including vitamins)	3004.101 to 3004.909
Pharmaceutical Goods (including but not limited to Sterile catgut, blood groupings reagents, first aid kits and dental cement)	3006.10 to 3006.60
Sanitary Towels and tampons	4818.401
Napkins & Napkin Liners (diapers) for babies and adults	4818.402 & 4818.403
Books of Printed matter (including but not limited to Encyclopaedias, Dictionaries, Text Books, Novels, Bibles but excluding periodicals, magazines, drawing and colouring books, exercise books)	4901.91 and 4901.999
Newspapers (not including magazines or periodicals)	4902.101 and 4902.90
Bed pads (for adults)	9404.901

”

4. Amendment of Schedule 3

The Principal Regulations are amended in Schedule 3 by inserting the following

“EXEMPT AGRICULTURAL INPUTS

(REGULATION 30)

INSECTICIDES

	<u>TRADE NAME</u>	<u>ACTIVE INGREDIENT</u>
1.	Actara	Thiamethoxan
2.	Amythurim	
3.	Actellic	Pirimiphos-methyl
4.	Admiral 10 EC	Pyriproxyfen

5.	Admire	Imidac Imidacloprid
6.	Agro-IBA 98 SP	3 Indole-butyric Acid (IBA)
7.	Aza Direct 1.2 EC	Azadirachitin 1.2% E.C
8.	Bio Neem Oil	Azadirachitin
9.	BioLife 20SL	Ascorbic Acid, Glucose
10.	Caprid 20 SL	Acetamiprid
11.	Chlorpyrifos Gpro4	Chlorpyrifos (RESTRICTED USE)
12.	Control	Chlorothalonil
13.	Cure	Abamectin
14.	Cyper EC	Cypermethrin
15.	Cyper TC	Cypermethrin
16.	Cyprp 440 EC	Cypermethrin
17.	Deadline	Metaldehyde
18.	Delta-M 2.5% EC	Deltamethrin
19.	Demand	Lambdacyhalothrin
20.	Demon	Cypermethryn
21.	Diazinon	Diazinon
22.	Dipel	Bacillus thuringiensis
23.	Discipline Flowable	Bifenthrin
24.	Wisdom Flowable	Propylene glycol
25.	Discipline TC Flowable	Bifenthrin
26.	Wisdom TC flowable	Propylene glycol
27.	Fastac 5 EC	Alphacypermethrin
28.	Imidacloprid	Imidacloprid
29.	Karate Zeon	Lambdacyhalothrin
30.	Lannate	Methomyl
31.	Malathion	Malathion
32.	Mapcid 12.5 EC	Fenoxaprop-ethyl
33.	Masterline Kontrol 30-30	Permethrin, Piperonyl, Butoxide
34.	Mollusk	Metaldehyde

35.	Neem X	Azadirachtin
36.	New Bt-2X	Bacillus thuringiensis
37.	New Mectin 1.8 EC	Abamectin
38.	Onslaught Microencapsulated Insecticide	Esfenvalerate
39.	Ovation SC	Clofentezine
40.	Phyton 27	Copper Sulphate Pentahydrate
41.	Pirate	Chlorfenapyr
42.	Prelude	Permethrin
43.	Prevail FT	Cypermethrin
44.	Pronto	Imidacloprid
45.	Regent	Fipronil
46.	Ronstar	
47.	Sevin 85%	Carbaryl
48.	Speckoz AggresZor 75 WSP	Imidacloprid
49.	Speckoz Border	Lambda-cyhalothrin
50.	Speckoz Evercide Esfenvalerate	Esfenvalerate
51.	Speckoz Evercide TR	Pyrethrins, Piperonyl butoxide, N-octyl bicycloheptene
52.	Speckoz Tengard SFR	Permethrin
53.	Spectracide Fire Ant Granules	Lambda-cyhalothrin
54.	Spectracide Terminate	Lambda-cyhalothrin
55.	Trigard	Cyromazine
56.	Trilogy	Clarified Hydrophobic, Extract of Neem Oil
57.	Tryclan 50 SP	Thiocyclan Hydrogen Oxalate
58.	Vendex	Fenbutatin Oxide
59.	Vertimec	Abamectin

60.	Vydate	Oxamyl
61.	Warrior	Lambda-cyhalothrin
62.	Xenic	Polyethylene Glycol Ester
63.	Xentari	Bacillus thuringiensis

FUNGICIDES

	<u>TRADE NAME</u>	<u>ACTIVE INGREDIENT</u>
64.	Acrobat	Dimethomorph, mancozeb
65.	Aliette	Aluminum tris (O-ethyl phosphonate)
66.	Amistar	Azoxistrobin
67.	Bellis	Boscalid, pyraclostrobin
68.	Carbendazim 50% SC	Carbendazim
69.	Copper Plus SP	Copper Sulphate Pentahydrate
70.	Ridomil	Metalaxy-M Mancozeb
71.	Rizolex	Tolclofos-methyl

HERBICIDES

	<u>TRADE NAME</u>	<u>ACTIVE INGREDIENT</u>
72.	Amythurim (Evik)	
73.	Broadtril	Bromoxynil
74.	Chemquat	Pyrethrin, Piperonyl Butoxide
75.	Fusilade	Fluazifop-P-Butyl
76.	Goal	
77.	Glyfos	Glyphosate
78.	Gramocil	Paraquat + Diuron
79.	Gramoxone	Paraquat
80.	Herbadox	Pendimethalin
81.	Lorox	Linuron 3-(3,4-dichlorophenyl)
82.	Reglone	Diquat
83.	Round-up	Glyphosate

84.	Touchdown	Glyphosate-N-(Phosphonomethylglycime)
85.	Hyvarex	Bromacil
86.	Karmex	Diuron

RODENTICIDE

	<u>TRADE NAME</u>	<u>ACTIVE INGREDIENT</u>
87.	Klerat	Brodifacoum

FERTILISERS & PLANT HEALTH PRODUCTS

88.	Agri Cal	89.	Bountiful Harvest
90.	Cytokin	91.	Sugar Express 10-5-40
92.	Nutrient Express	93.	ZMC Express
94.	Greenstim	95.	Bio 20 Foliar 20-20-20 + Amino acids
96.	Omex Calmax	97.	Omex Foliar Boron Foliar Calcium
98.	Powergizer 8-32-5	99.	Water pH Adjuster
100.	Breakthru	101.	Etephon
102.	Vitazyme	103.	Peters All Purpose 20-20-20
104.	Peters B/Blossom Booster 10-30-20	105.	Peters Calcium Nitrate
106.	New Gibb Gibberellic Acid	107.	Ethnil
108.	Urea	109.	Murate of Potash
110.	Peters Potassium Nitrate	111.	Scotts Solinure 12-6-36
112.	Scotts Solinure 20-20-20	113.	Scotts Solinure 22-5-15
114.	Peters Plant Starter 9-45-15	115.	Triple Super Phosphate
116.	Turf Fert. Plus. Iron 25-3-10	117.	Turf Fertilizer 36-3-7
118.	Scotts Solinure 12-36-12	119.	Scotts Solinure 24-12-12
120.	Scotts Solinure 10-5-40		

NPK

121.	12-12-17 (2 mg)	122.	20-20-20
123.	15-15-15	124.	13-13-21
125.	16-8-21	126.	12-12-24
127.	20-10-10		

FERTILISER & PLANT HEALTH PRODUCTS

- | | |
|----------------------------|----------------------------|
| 128. Miracle Grow 20-20-20 | 129. Miracle Grow 15-15-15 |
| 130. Zinc Sulphate | 131. Magnesium Sulphate |
| 132. Iron Sulphate | 133. Potassium Sulphate |
| 134. Potassium Nitrate | |

TOOLS AND EQUIPMENT

- | | |
|--|---|
| 135. Tensiometer | 136. Greenhouse Netting/Plastic |
| 137. Produce Crate Container, Egg Tray | 138. pH Meter |
| 139. Rotavator | 140. Mechanical Planter (multi function, mounted on to tractor) |
| 141. Banker | 142. Ripper/Harrow |
| 143. Boom Sprayer | 144. Manual Seed Planter |
| 145. Fertiliser Spreader | 146. Drip Irrigation Lines |
| 147. Injector Pump for Fertigation | 148. Plastic Mulch Spreader |
| 149. Plastic Mulch (4ft. wide X 4,000ft) | 150. Seed Trays (plastic and Styrofoam)" |

5. Amendment of Schedule 4

The Principal Regulations are amended by revoking Schedule 4 and substituting the following—

SCHEDULE 4

“ZERO-RATED EQUIPMENT FOR USE WITH PERSONAL OR LAPTOP COMPUTERS

(Regulation 29)

(1) The following are specified as zero-rated equipment if supplied with personal or laptop computers—

- (a) a keyboard supplied for use with a non-laptop computer (the main supply) that is not supplied with a keyboard as part of the main supply; and
- (b) a monitor for use with a non-laptop computer (the main supply) that is not supplied with a monitor as part of the main supply.

(2) Software of a type described as Home and Small Office software and included in the categories listed below is specified as zero-rated computer software when supplied together with a personal or laptop computer—

- (a) Operating system software (for example Windows XP Home Edition);
- (b) Word Processing and Basic Calculative Software (for example Microsoft Word, Microsoft Office, Microsoft Works or similar);
- (c) Educational software (but not games other than those preloaded in operating systems);
- (d) Home Finance Software; and
- (e) Anti Virus Software.”

6. Amendment of Schedule 5

The Principal Regulations are amended in Schedule 5 by revoking the list under the heading “**APPROVED CHARITABLE OR NON-PROFIT ORGANISATIONS**” and substituting the following

“Antigua & Barbuda Olympic Association
Antigua & Barbuda Search and Rescue (ABSAR)
Gilbert Agricultural and Rural Development Centre (GARDC)
Service and Charitable Organisations as approved by the Ministry of Social Transformation to
include but not limited to—
Adventists Community Service Federation
Antigua & Barbuda Renal Society,
Antigua & Barbuda Humane Society
Antigua and Barbuda Association of Persons with Disabilities
Fiennes Institute
Amazing Grace Foundation
Breast Friends
Crossroads
Girl Guides
Health Hope & HIV Network

Hero House
Karen Boden Memorial Fund
Kiwanis
(Kiwanis Club of St John's, Circle K Club, Builders Club & Kiwanis Club of Wadadli)
Rotary Club
Leo Club
Lions Club
National Association for Mental Health
Optimist Club
P.A.W.S.
Project Hope
Red Cross
Salvation Army
Society of St. Vincent De Paul (Good Shepherd Home)
Sunshine Home for Girls
Tabitha
Watchtower Bible and Tract Society
Y.M.C.A.
Y.W.C.A.

Sporting Organisations and Associations as approved by the Ministry of Sports
Churches of Internationally Recognised Religious Organisations as approved by the Ministry of
Ecclesiastical Affairs

(Church includes Chapel, Mosque, Synagogue and other analogous descriptions)"

Made the 8th day of February, 2010.

Honourable Harold Lovell,
Minister responsible for Finance.