

Telephone: (784) 457-1493
Fax: (784) 457-1921
E-mail: svgird@gov.vc



**INLAND REVENUE DEPARTMENT
KINGSTOWN
ST. VINCENT AND THE GRENADINES**

8th December 2025.

MEDIA RELEASE

Re: Value Added Tax (“VAT”) Zero-Rated/VAT-free Shopping Day Friday 19th day of December 2025

The Inland Revenue Department wishes to advise that the Cabinet of St. Vincent and the Grenadines on Thursday 4th December 2025, granted approval for the declaration of a **VAT Zero-Rated/VAT-free Day** for purchases of eligible goods (as defined in Item 3 below) by non-commercial customers on **Friday 19th December 2025**, as outlined below: -

1. On the **VAT Zero-Rated/VAT-free Day, Friday 19th December 2025**, the rate of VAT applicable to purchases of eligible goods will be **0%**.
2. **Requirements-**
On the **VAT Zero-Rated/VAT-free Day**, the zero-rate applies only where –
 - (a) the supply is made by a VAT registrant(s);
 - (b) the purchaser(s) is classified as a non-commercial consumer(s);
 - (c) the supply is strictly of eligible goods;
 - (d) the eligible goods are in stock at the close of business on the day immediately preceding the **VAT Zero-Rated/VAT-Free Day**;
 - (e) the eligible goods are sold to the purchaser(s) on that Day, **Friday 19th December 2025**.

Please note that the eligible goods must be in stock and paid for in full on that Day, **Friday 19th December 2025**.

Goods purchased on hire purchase are excluded as being eligible for the **VAT Zero-Rated/VAT-Free Day**.

3. Eligible Goods -

The **VAT Zero-Rated/VAT-Free Day** applies strictly to tangible personal items.

As such, the term “eligible goods” includes –

- (a) **Consumer Electronics e.g.** Televisions, computers, smartphones, audio equipment.
- (b) **Household Appliances e.g.** Refrigerators, stoves, washing machines, microwaves.
- (c) **Food and Beverages**, inclusive of both Non-Alcoholic and Alcoholic Beverages.
- (d) **Clothing and Footwear e.g.** All apparel, school uniforms, work boots.
- (e) **Furniture e.g.** Beds, sofas, dining sets, office furniture.
- (f) **Building Materials e.g.** Cement, lumber, steel, paint, tiles, plumbing fixtures.
- (g) **Automotive Parts e.g.** Tires, batteries, spare parts (excluding the motor vehicle itself).
- (h) **Cosmetics and Toiletries e.g.** Perfumes, skincare, non-prescription personal care items.
- (i) **General Merchandise e.g.** Toys, books, decor, kitchenware.

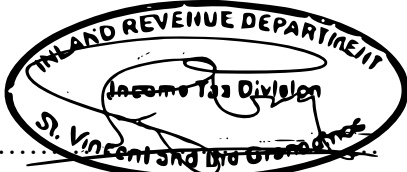
4. Exclusions –

The following supplies are strictly excluded from the zero-rated application on that Day -

- (a) **Services of any kind, including tourism and hospitality services**
- (b) **Tobacco products e.g.** cigarettes, cigars and loose tobacco
- (c) **Firearms and ammunition**
- (d) **Motor vehicles**

Please note that the sale of prepared meals and beverages at hotels, guesthouses, restaurants and other similar establishments are excluded as being eligible for the **VAT Zero-Rated/VAT-Free Day**.

The Inland Revenue Department looks forward to a smooth and successful **VAT Zero-Rated/VAT-Free Day** for all.



Comptroller Inland Revenue