



DEPARTMENT OF  
INLAND REVENUE  
*Central Revenue Administration*



# BACK ..... TO SCHOOL

**VAT HOLIDAY**

**AUG 10TH - SEPT 6TH, 2025**



# Procedure For Merchants In The “BACK TO SCHOOL TAX HOLIDAY 2025”

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1. The tax holiday begins on the 10th August and ends on the 6th September 2025 (meaning 6th September will be the last day to sell at a zero VAT rate) The items on the ‘school supplies’ list are the items to be zero rated.
  2. Inventory listings are to clearly indicate the sku# and item description of the item sold as Zero rated.
  3. Pricing and signage must reflect that the VAT Inclusive price is at a Zero percent rate.
  4. On VAT returns for the month of August or for the quarter ended September, 2025 as appropriate please ensure that all ‘tax holiday’ sales are recorded on the line that records Zero rated Sales i.e. line 1
  5. For the days that Zero rated sales are made you are expected to retain detailed electronic Sales reports. These reports should be capable of detailing the quantity of items sold, the sku# and description of the items sold and the price charged the customer.
  6. A merchant may accommodate purchases on layaway at any time prior to the tax holiday.
  7. Layaway purchases could be charged at the holiday prices only where the lay away is completed within the period during which the tax holiday is applicable. The purchase is not completed until the goods are delivered to the purchaser. S32 (3) VATA. So that for example Ms. Brown can layaway her daughter’s uniforms and other supplies on the 10th August at the commencement of the tax holiday period and pick up on the 6th September. Before the end of the Tax holiday, Ms. Brown may complete her purchase VAT Zero rated.
  8. Completed Zero rated layaway sales are to be reported in accordance with paragraph 4 through 7 above.



# Items To Be Included As Back To School Supplies

## Personal Computers & Related Accessories

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- Personal computers & tablets (sale price of \$3,000 or less per unit)  
personal computers include electronic book readers, laptops, desktops, handhelds, tablets, or tower computers, but excludes cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data
- Personal computer related accessories (sale price of \$1,000 or less per unit)
- Keyboards
- Mouse
- Personal Digital assistants
- Monitors
- Printers
- Other peripheral devices
- Modems
- Calculators
- Routers
- Non-recreational software

## School Supplies

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- Pen, pencils, markers & crayons
- Erasers
- Notebooks & Notepads
- Books of all kind (including textbooks)
- Note filler paper
- Plain paper (8.5" X11" & 8.5" X14") & construction paper
- Legal pads
- Binders & folders
- White boards, marking boards & poster boards
- Scissors

- Cellophane tape
- Rulers
- Computer disks
- Glue or paste
- Protractors & compasses
- Staples & staplers used to secure paper

## Hair Accessories

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- All Hair Accessories with a sale price of \$30 or less per unit
- Excluding: hair extensions, frontal, wigs, crowns, veils, hats or caps.

## Miscellaneous Items

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- Printer Ink
- Hand sanitizer
- Disinfectant wipes & sprays
- Face masks

## Clothing, Footwear, Bags & Related Items

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- All clothing uniforms or fabric for uniforms & belts (less than \$100 per unit)
- Underwear/underclothes (less than \$60 per unit)
- Foot wear - shoes, tennis, socks & stockings (less than \$200 per unit)  
excluding skis, swim fins, roller blades, and skates
- Pencil cases, pencil boxes, school bags & beverage holders including gym bags, backpacks, lunch boxes, water bottles & thermos (\$150 or less per unit)  
excluding handbags, briefcases, suitcases & other garment bags