ANGUILLA

REVISED REGULATIONS OF ANGUILLA

under

GOODS AND SERVICES TAX ACT
R.S.A. c. G12

Showing the Law as at 31 December 2022

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

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GOODS AND SERVICES TAX REGULATIONS *Revises and Consolidates—* *R.A. 53A/2022, in force 27 May 2022* *R.A. 82/2022, in force 27 July 2022*	R.R.A. G12-1 *(31/12/2022)*	3

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Revised Regulations of Anguilla: G12-1

GOODS AND SERVICES TAX ACT (R.S.A. c. G12)

GOODS AND SERVICES TAX REGULATIONS

Note: These Regulations are enabled under section 100 of the Goods and Services Tax Act, R.S.A. c. G12.

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Approved religious organisations

1. An approved religious organisation, within the meaning of section 1 and Schedule 2 of the Act and section 9(n) of these Regulations, means an organisation which is a church or other religious organisation or an institute of religious worship which is—

(a) registered with the Ministry responsible for ecclesiastical affairs to perform specified ceremonies; or

(b) incorporated as such by an Act of Anguilla.

Registration

2. (1) A person who makes or intends to make taxable supplies, but is not required to apply for registration under section 10(1) of the Act, may apply to the Comptroller for voluntary registration.

(2) Where an application for voluntary registration is made to the Comptroller, the Comptroller may grant such application where the applicant satisfies the following conditions—

(a) the applicant's business and business location are identifiable and the address and other information of the applicant or his representative are provided to the Comptroller's satisfaction;

(b) the applicant demonstrates to the Comptroller's satisfaction that the record keeping requirements of section 61 of the Act are in place;

(c) the applicant provides to the Comptroller's satisfaction evidence that the applicant makes or intends to make taxable supplies and such evidence may include—

(i) bank loans and revenue projections,

(ii) contracts or other details of arrangements to make taxable supplies,

(iii) feasibility studies,

(iv) purchase of capital equipment, and

(v) any other information deemed acceptable by the Comptroller;

(d) the applicant demonstrates to the Comptroller's satisfaction his compliance with other tax laws administered by the Inland Revenue Department and the Customs Department.

(3) A promoter of public entertainment and a licensee or proprietor of places of public entertainment are required to apply for registration at least 7 days before—

(a) the commencement of the public entertainment; or

(b) the date of the first sale of tickets for such an event;

whichever is earlier.

Value of supply for goods or services referred to in section 15 of the Act

3. (1) Where a taxable person applies goods or services acquired for use in a taxable activity to a different use, including the provision of goods or services to an employee for personal use, such application of goods or

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services shall be treated in accordance with section 15 of the Act, as a supply by the taxable person in the course of or in the furtherance of that taxable activity.

(2) Where a taxable person makes a supply of goods or services referred to in subsection (1), the value of the supply is the lesser of the following—

(a) the consideration paid or payable by the taxable person for those goods or services; or

(b) the fair market value of the supply.

(3) Where a taxable person referred to in subsection (1) applies less than the entire goods or services to a different use, the value of the supply shall be the value of the portion of the goods or services applied to a different use.

(4) For the purpose of subsection (3), the value of the supply of goods or services that are applied to a different use is—

(a) the percentage that the cost of the goods or services applied to the different use bears to the original cost of the entire goods or services to which subsection (3) refers; or

(b) if the registered person has documentary proof of the portion of the current fair market value of the goods or services applied to the different use, and it is less than their value as calculated under paragraph (a), that lesser value.

(5) Where, in a particular case, the Comptroller considers that the value of the supply of the goods or services applied to the different use, as calculated under subsection (4), is unreasonably high, he may assess a lower value.

(6) If the Comptroller assesses a lower value under subsection (5), he shall record in writing his reasons for doing so.

(7) If—

(a) a registered person who is a telephone, cable or other service provider, or a reseller, sells to an unregistered person who is a reseller, a prepaid card that can be used to obtain the service provided by the service provider;

(b) that sale is at a discount from the stated value (exclusive of tax) on the card; and

(c) the tax on the supply is accounted for separately from that stated value;

the value of the supply is the stated value on the prepaid card.

Input tax credit allocation and disallowance rules

4. Notwithstanding section 25(3) of the Act, where a taxable person makes both taxable and exempt supplies during a tax period, the Comptroller may determine the amount of input tax allowed for the tax period for the purposes of sections 24 and 25 of the Act, on such other basis as in the opinion of the Comptroller would provide a fair and reasonable result giving due regard to the circumstances in a particular case.

Carrying forward of excess credits and refund of tax

5. (1) Where the total amount of input tax creditable by a taxable person under section 24 of the Act for a tax period exceeds the person's output tax for that period, the amount of the excess shall be treated in the manner provided in sections 24 and 35 of the Act.

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(2) If any of the excess referred to in subsection (1) for a tax period remains after being carried forward and used as input tax creditable in 3 consecutive tax periods, the taxable person may file with the Comptroller a claim for refund for the amount remaining, containing the information specified in subsection (3).

(3) The information referred to in subsection (2) shall include the following—

(a) the legal name of the registered person making the claim, and the registered person's trade name, if different from the legal name;

(b) the GST registration number of the registered person making the claim;

(c) the amount of the refund claimed;

(d) the period or periods in relation to which the credit arose;

(e) the periods, if any, to which the credit was carried over; and

(f) the periods, if any, in relation to which portions of credit were claimed.

(4) Where at least 50% of the amount of the taxable supplies of a taxable person for the taxable period is taxed at a zero rate, and the person reports an excess described in subsection (1) for a taxable period, the person may file with the Comptroller a claim for refund for the excess credits attributable to the zero-rated supplies, containing the information specified in subsection (5).

(5) The information referred to in subsection (4) shall include the following—

(a) the legal name of the registered person making the claim, and the registered person's trade name, if different from the legal name;

(b) the GST registration number of the registered person making the claim;

(c) the amount of the refund claimed;

(d) the period or periods in relation to which the credit arose;

(e) the periods, if any, in relation to which the credit was carried over; and

(f) the periods, if any, in relation to which portions of the credit were claimed.

Others eligible for tax refund

6. (1) A person or organisation referred to in section 37(1) of the Act may apply to the Comptroller for a refund of tax paid or borne on a supply to or import by such persons or organisation.

(2) A claim for refund under subsection (1), shall be submitted in the form prescribed by the Comptroller, and include the following information—

(a) the name of the person making the claim;

(b) except in the case of claims made under section 37(1)(d) of the Act, the taxpayer's identification number; and

(c) the amount of the refund claimed, with a list of the eligible supplies and imports giving rise to the claim, along with the related tax invoices.

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(3) Tax on supplies and imports is refundable under section 37(1) of the Act only if the supplies and imports are related to the basis for the refund claimed under that section, in accordance with the following—

(a) in the case of refunds permitted by section 37(1)(a) of the Act, the supplies and imports relating to the official purposes of an approved Not for Profit Organisation shall be eligible for refund;

(b) in the case of refunds permitted by section 37(1)(b) of the Act, the supplies and imports relating to the official purposes of the diplomatic or consular mission shall be eligible for a refund, including—

(i) office supplies and equipment,

(ii) furniture and equipment for use on consular or diplomatic premises,

(iii) official receptions and meals hosted at hotels and restaurants with a cost exceeding $1,000,

(iv) vehicles and fuel for official use, and

(v) telephone, electricity, and other utility services supplied to the mission's business premises;

(c) in the case of refunds permitted by section 37(1)(c) of the Act, the supplies and imports specified in the claimant's agreement shall be eligible for a refund;

(d) in the case of refunds permitted by section 37(1)(d) of the Act, the supplies of goods obtained while in Anguilla within 3 months preceding the claim by a departing non-resident shall be eligible for a refund, provided—

(i) that such goods are exported by such non-resident in accompanied baggage, and

(ii) that the total tax on the exported supplies is greater than the amount specified in item 5 of Schedule 4 of the Act.

(4) Upon application in the form specified by the Comptroller, a person entitled to receive refunds under section 37(1)(a), (b) or (c) of the Act shall be issued a taxpayer's identification number for use in making GST refund claims.

(5) The Minister may, after consultation with the Comptroller, from time to time, publish by notice in the *Gazette* the names of persons entitled to such refunds.

Record Keeping

7. The following records shall be maintained in Anguilla in addition to those specified in section 61(1) of the Act—

(a) records of any GST invoices for which the recipient of the supply requested a copy to be issued;

(b) invoices other than tax invoices for acquisitions of goods or services by the person;

(c) records relating to the supply of goods or services to officers, directors, and employees, whether or not the supplies were made for consideration;

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(d) accounting instruction manuals, systems, programmes and any relevant documentation in use to describe the accounting system;

(e) records of supplies taken by the taxable person for personal use, or given free of charge for nominal considerations to other persons;

(f) records listing and summarising cash receipts and cash payments in respect of daily transactions;

(g) records of stock destroyed, stolen and wasted;

(h) stock records in respect to opening and closing stock; and

(i) any other accounts or records in any way related to the person's taxable activity.

Zero Rate supplies for the purposes of section 16 of the Act

8. (1) The following are zero-rated for the purposes of section 16 of the Act—

(a) exports of goods and services as provided for in Schedule 1, Table 1;

(b) goods imported or supplied for the purpose of fishing or farming, as provided for in Schedule 1, Table 2;

(c) goods used in the course of manufacture in Anguilla, as provided for in Schedule 1, Table 3;

(d) essential foods or other goods, as provided for in Schedule 1, Table 4;

(e) a supply of sales of contraceptives and sanitary products, to the extent provided for in Schedule 1, Table 5;

(f) a supply of electricity by ANGLEC to a domestic meter, up to 130kWh per month.

(2) Subsection (1)(a) shall not apply in respect of any supply of goods that have been or will be re-imported into Anguilla by the supplier.

Exempt supplies for the purposes of section 17 of the Act

9. The following supplies are specified as exempt supplies for the purposes of section 17 of the Act—

(a) a supply of financial services specified in Schedule 2, Table 1;
(R.A. 82/2022, s. 2(a), 2(b))

(b) a supply of insurance services in the course of carrying on an insurance business in or from Anguilla limited only to—

(i) life insurance, annuities and savings products,

(ii) insurance related to the international transport of passengers and goods, and

(iii) health insurance;

(c) a supply of medical services and devices specified in Schedule 2, Table 2;

(d) a supply of prescription drugs specified in Schedule 2, Table 3;

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(e) a supply of education services specified in Schedule 2, Table 4;

(f) a supply of education materials specified in Schedule 2, Table 5;

(g) a supply of services in a qualifying nursing home or residential care facility for the aged, indigent, infirm or disabled persons who need permanent care, as specified in Schedule 2, Table 6;

(h) a supply of services rendered as day-care services, including after-school care and summer camps for children under 17 years old, as specified in Schedule 2, Table 7;

(i) a supply of—

(i) a lease, licence, hire rental or other form of supply of accommodation, to the extent that it is a supply of the right to occupy or be accommodated in premises for 183 days or more, or

(ii) leasehold land by way of lease (not being a grant or sale of the lease of that land) to the extent that the subject land is used or is to be used for the principal purpose of accommodation in a residential dwelling erected or to be erected on that land, where the lease is for 183 days or more;

(j) a supply of the following immovable property—

(i) vacant land,

(ii) a residential dwelling, that is—

(A) resold by the initial purchaser including all subsequent sales of such property, and

(B) sold by the first time owner after 2 years of continuous occupancy of such premises by the owner or his immediate family, or

(iii) a tourism accommodation development such as condominiums, villas, hotels, resorts and similar establishments and luxury real estate products as defined under the Resort Residence Annual Levy Act;

(k) a lease, licence, hire rental of land to the extent that it is to be used for tourism accommodation development;

(l) a lease, licence, hire rental of land to the extent that it is to be used for agricultural purposes;

(m) a lease, licence, hire rental of land, except for vacant land specified in paragraph (j), where the lease is for 183 days or more;

(n) a supply of religious services by an approved religious organisation;

(o) a supply of piped water from the Water Corporation of Anguilla to consumers in Anguilla;
(R.A. 82/2022, s. 2(e))

(p) goods imported by Anguilla nationals returning home for permanent residence specified in Schedule 2, Table 8;

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(q) a supply of domestic public transport and international transport specified in Schedule 2, Table 9;

(r) a supply of a game of chance as specified in Schedule 2, Table 10.

(s) a supply of fuel as specified in Schedule 2, Table 11;[1]
(R.A. 82/2022, s. 2(c))

(t) bikes and bike parts;
(R.A. 82/2022, s. 2(c))

(u) goods approved for Conditional Exemption under the Integrated Customs Tariff Regulations.
(R.A. 82/2022, s. 2(c))

Transitional provisions in relation to the remission of specific penalties

10. For the period ending 1 July 2023, the Comptroller may allow a remission of a specific penalty in regard to sections 83, 84, 85, 86, 87, 88 and 89 of the Act in accordance with the following—

(a) for the first time failure, 100% of the penalty due may be remitted;

(b) for the second time failure, 50% of the penalty due may be remitted;

(c) for the third time failure, 20% of the penalty due may be remitted;

(d) For the fourth time and subsequent failure, no amount may be remitted.

Citation

11. These Regulations may be cited as the Goods and Services Tax Regulations, Revised Regulations of Anguilla, G12-1.

———————

[1] Subsection (1)(s) and Schedule 2, Table 11 come into force on 1 July 2022 and expire on 30 June 2023.
(R.A. 82/2022, s. 2(d))

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SCHEDULE 1

ZERO RATED GOODS AND SERVICES

(Section 16 and Schedule 1 of the Act, and section 8)

Table 1
Exports of Goods and Services

1. The exports of goods and services referred to in section 8(1)(a) are as follows—

(a) a supply of goods where the supplier enters the goods for export pursuant to the section 34 of the Customs Act, and the goods are exported from Anguilla to a destination country outside Anguilla by the supplier;

(b) a supply of goods where the Comptroller is satisfied that the goods have been exported from Anguilla by the supplier without having been used in Anguilla after the supply was entered, except as is necessary for or incidental to, the export of the goods;

(c) a supply of goods where the goods are not located in Anguilla at the time of supply and are not to be entered into Anguilla for home consumption pursuant to the provisions of the Customs Act by the supplier of the goods;

(d) a supply of services directly in connection with land, or any improvement to the land, located outside Anguilla;

(e) a supply of services directly in respect of—

(i) personal property located outside Anguilla at the time the services are rendered;

(ii) goods temporarily imported into Anguilla under the special regime for temporary imports specified in the Customs Act;

(iii) a supply of goods referred to in paragraphs (i) or (ii) as exported from Anguilla.

(f) a supply of services—

(i) by the Anguilla Air and Sea Ports Authority to a ship; or

(ii) by the Anguilla Air and Sea Ports Authority to an unregistered non-resident who is the owner or operator of the ship or aircraft, as the case may be, used by that person in international commercial services, for consumption or use in connection with that ship or aircraft;

(g) a supply of services comprising of—

(i) the filing, prosecution, granting, maintenance, transfer, assignment, licensing, or enforcement of any intellectual property right for use outside Anguilla;

(ii) incidental services necessary for the supply of services referred to in paragraph (i); or

(iii) the acceptance by a person of an obligation to refrain from pursuing or exercising in whole or in part any intellectual property right for use outside Anguilla;

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(h) a supply of goods shall not be considered to be exported from Anguilla for the purposes of this Schedule, unless—

(i) immediately before being put on board, by the exporting ship or aircraft, as the case may be, the goods are produced to the Comptroller of Customs for examination;

(ii) upon demand by the Comptroller of Customs such samples of the goods as he or she may require for testing or any other purpose are made available;

(iii) the master or commander of the exporting ship or aircraft, or such other person as the master or commander may authorise for the purpose, certifies on the document on which the goods are entered that the goods have been received on board; and

(iv) particulars of the goods are included in the cargo manifest of the ship or aircraft

2. For the purposes of this Schedule, a supply of goods shall not be considered to be exported from Anguilla if the supply has been or will be re-imported to Anguilla by the supplier.

3. The following definitions apply in this Schedule—

"export country" means any country other than Anguilla to which goods or services are exported but does not include a specific country or territory that the Governor, by proclamation in the *Gazette,* designates as one that is not an export country;

"exported from Anguilla", in relation to any movable goods supplied by a registered person under a sale or a credit agreement, means—

(a) consigned or delivered by the registered person to the recipient at an address in an export country as evidenced by documentary proof acceptable to the Comptroller; or

(b) delivered by the registered person to the owner or charterer of a foreign-going aircraft or vessel when such aircraft or vessel is going to a destination in an export country and such goods are for use or consumption in such aircraft or vessel, as the case may be;

"foreign-going aircraft or vessel" means an aircraft or sea-going vessel engaged in the transportation for reward of passengers or goods wholly or mainly on journeys between ports in Anguilla and ports in export countries;

"intellectual property rights" means a patent, design, trade mark, copyright, know-how, confidential information, trade secret, or similar rights.

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Table 2

Goods Imported or Supplied for the Purpose of Fishing or Farming

A supply of the following fishing inputs:		
Commodity Description	**Commodity Code**	
Fish pot wire that is 1.5 inches and more	7314.41	90
Rope	5607.29	10
Rope	5607.49	10
Deck equipment, e.g. line haulers, pot haulers, capstans, winches, trolling gurdies, hand-line reels, rope-leads and fairleads		
- winches	8425.31	00
- winches	8425.39	00
Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies (if used as a tender on a larger fishing vessel) and distress flares		
- distress flares	3604.90	20
- life buoys, beacons	8907.90	10
- inflatable rubber dinghies	8907.10	00
- buoyant apparatus	8907.90	90
Sea-anchors, grapnels and parts thereof, of iron or steel	7316.00	00
Navigational equipment, e.g. GPS, compasses, sextants, radio direction finders and station pointers		
- gps, radio direction finder	8526.91	00
- radar apparatus	8526.10	00
- sextants	9014.80	00
A vessel specifically rigged, fitted or constructed for fishing		
- Trawlers of any size	8902.00	40
- Other fishing vessels	8902.00	80
A supply of the following farming inputs:		
Fertilizers:		
- Animal or vegetable fertilizers, mineral or chemical fertilizers - nitrogenous, phosphatic, potassic. (liquid, granular)	3101.00	00
- Urea, whether or not in aqueous solution	3102.10	00
- Ammonium sulphate	3102.21	00
- Other	3102.29	00
- Ammonium nitrate, whether or not in aqueous solution	3102.30	00
- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	3102.40	00

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- Sodium nitrate	3102.50	00
- Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.60	00
- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.80	00
- Other, including mixtures not specified in the foregoing subheadings:	3102.90	00
- Other ammonium-based fertilizers	3102.90	10
- Other	3102.90	90
Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	3103.11	00
Other	3103.19	00
Other	3103.90	00
Potassium chloride	3104.20	00
Potassium sulphate	3104.30	00
Other	3104.90	00
Ammonium-based fertilizers in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.10	10
Other, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.10	90
Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.20	00
Diammonium hydrogenorthophosphate (diammoniumphosphate), in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.30	00
Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate), in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.40	00
Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: containing nitrates and phosphates	3105.51	00
Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: Other	3105.59	00
Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	3105.60	00
Other	3105.90	00
Seeds (for sowing):		
- Soya beans	1201.10	90
- Ground-nuts	1202.30	10
- Linseed	1204.00	10
- Rape or colza seeds	1205.10	10
- Sunflower seeds	1206.00	10
- Palm nuts	1207.10	10

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- Cotton seeds	1207.21	10
- Castor Oil seeds	1207.30	10
- Sesamum Seeds	1207.40	10
- Mustard Seeds	1207.50	10
- Safflower Seeds	1207.60	10
- Melon Seeds	1207.70	10
- Poppy Seeds	1207.91	10
- Other oil seeds and oleaginous fruits	1207.99	10
- Sugar Beet Seeds	1209.10	00
- Lucerne (alfalfa) Seeds	1209.21	00
- Clover Seeds	1209.22	00
- Fescue Seeds	1209.23	00
- Vegetable Seeds	1209.91	00
Tractor and other implements used for agriculture purposes only:		
- single axle tractors	8701.10	10
- track-laying tractors	8701.30	10
- other, of an engine power not exceeding 18kW	8701.91	10
- other, of an engine power exceeding 18kW but not exceeding 37kW	8701.92	10
- other, of an engine power exceeding 37 kW but not exceeding 75 kW	8701.93	10
- other, of an engine power exceeding 75 kW but not exceeding 130 kW	8701.94	10
- other, of an engine power exceeding 130 kW	8701.95	10
Tractor spare parts:		
- Brakes, servo-brakes and parts thereof: for tractors (mounted brake linings)	8708.30	11
- Other (mounted brake lining for other vehicles) for tractors	8708.30	91
- Gear boxes and parts thereof: for tractors	8708.40	10
- Drive-axles with differential and non-driving axles; parts thereof: for tractors	8708.50	10
- Road wheels and parts and accessories thereof: for tractors	8708.70	10
- Suspension systems and parts thereof (including shock-absorbers): for tractors	8708.80	10
- Radiators and parts thereof: for tractors	8708.91	10
- Silencers (mufflers) and exhaust pipes; parts thereof: for tractors	8708.92	10
- Clutches and parts thereof: for tractors	8708.93	10
- Steering wheels, steering columns and steering boxes; parts thereof: for tractors	8708.94	10
- Safety airbags with inflator system; parts thereof: compressed natural gas systems for tractors	8708.99	40

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Livestock and related products		
Chickens (baby chicks or POL chicks):		
- for breeding	0105.11	10
- for rearing	0105.11	20
Animal feed (not intended for resale):		
- prepared complete poultry feed	2309.90	30
- prepared complete cattle feed	2309.90	40
- prepared complete pig feed	2309.90	50
- Other prepared complete animal feeds	2309.90	60
- Other preparations of a kind used in animal feeding	2309.90	90
Breeding stock (animals for breeding):		
- Horses pure-bred breeding animals	0101.21	00
- Asses pure-bred breeding animals	0101.30	10
- Cattle pure-bred breeding animals : bulls	0102.21	10
- Cattle pure-bred breeding animals : cows	0102.21	20
- Cattle other: bulls for breeding	0102.29	10
- Cattle other: cows for breeding	0102.29	40
- Cattle other cows: buffalo pure-bred breeding animals	0102.31	00
- Live Swine - pure-bred breeding animals	0103.10	00
- Weighing less than 50kg: for breeding	0103.91	00
- Weighing 50kg or more: for breeding	0103.92	10
- Sheep for breeding	0104.10	10
- Goats for breeding	0104.20	10
- Fowls of the species Gallus domesticus for breeding	0105.11	10
- Turkeys for breeding	0105.12	10
- Ducks for breeding	0105.13	10
- Geese for breeding	0105.14	10
- Guinea fowls for breeding	0105.15	10
- Cocks for breeding	0105.94	10
- Hens for breeding	0105.94	30
- Other fowls of the species Gallus domesticus for breeding	0105.99	10
- Bees for breeding	0106.41	10
Bovine Semen for artificial insemination- if accompanied by a permit	0511.10	00
Bee Keeping:		
- Bee keeping supplies and equipment (machinery)	8436.80	10

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Table 3

Goods Used in the Course of Manufacture in Anguilla

The list of goods in this category is subject to approval by the Ministry of Economic Development.

Table 4

A Supply of Essential Foods or Other Goods

Commodity Description	Commodity Code	
Meat and edible offal, of the fowls of the species Gallus domesticus, fresh, chilled or frozen.		
- Not cut in pieces, fresh or chilled	0207.11	00
- Not cut in pieces, frozen	0207.12	00
- Cuts and offal, fresh or chilled	0207.13	00
Cuts and offal, frozen:	0207.14	00
- Backs and necks	0207.14	10
- Wings	0207.14	20
- Livers	0207.14	30
- Marinated Chicken	0207.14	80
- Other	0207.14	90
Eggs (locally produced, not processed)		
Fish (locally produced)		
Meat (locally Produced)		
Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
Of a fat content, by weight, not exceeding 1%	0401.10	00
Of a fat content, by weight, exceeding 1% but not exceeding 6%	0401.20	00
Of a fat content, by weight, exceeding 6% but not exceeding 10%	0401.40	00
Of a fat content, by weight, exceeding 10%	0401.50	00
In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	0402.10	00

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In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%	0402.20	00
Not containing added sugar or other sweetening matter	0402.21	00
Other	0402.29	00
Other: Not containing added sugar or other sweetening matter	0402.91	00
	-	
Rice		
Semi-milled or wholly milled rice; whether or not polished or glazed:	1006.30	00
Semi-milled white rice: in packages for retail sale	1006.30	11
Semi-milled white rice: in packages of not more than 10kg., not for retail sale	1006.30	12
Semi-milled white rice: Other	1006.30	19
Semi-milled parboiled rice, in packages of not more than 10 kg.	1006.30	20
Other semi-milled parboiled rice	1006.30	30
Wholly milled white rice: in packages for retail sale	1006.30	41
Wholly milled white rice: in packages of not more than 10kg., not for retail sale	1006.30	42
Other wholly milled white rice	1006.30	49
Wholly milled parboiled rice, in packages of not more than 10 kg.	1006.30	50
Other wholly milled parboiled rice	1006.30	60
Flour		
Wheat or meslin flour: Of durum Wheat	1101.00	10
Wheat or meslin flour: Other	1101.00	90
Bread (locally produced, excluding bread containing sweeteners, icing, fruit, chocolate, chicken, meat, fish or vegetables added inside or outside the product).		
Cane sugar and chemically pure sucrose, in solid form.		
Raw sugar not containing added flavouring or colouring matter:		
Cane sugar specified in Subheading Note 2 to this chapter	1701.13	00
For retail sale in packages of not more than 10kg.	1701.13	10
Other	1701.13	90
Other cane sugar	1701.14	00
For retail sale in packages of not more than 10kg.	1701.14	10
Other	1701.14	90

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Oats		
Rolled or flaked or grains of oats	1104.12	00
Other worked grains of oats	1104.22	00
Fresh Fruits		
- Plantains	0803.10	00
- Others: fresh banana	0803.90	11
- Dates	0804.10	00
- Figs	0804.20	00
- Pineapples	0804.30	00
- Avocados	0804.40	00
- Guavas	0804.50	10
- Mangoes	0804.50	20
- Mangosteens	0804.50	30
- Oranges	0805.10	00
- Mandarins	0805.21	00
- Ugli fruit	0805.21	10
- Ortaniques	0805.21	20
- Other mandarins (including tangerines and stasumas)	0805.21	90
- Clementines	0805.22	00
- Grapefruit, including pomelos	0805.40	00
- Lemons	0805.50	10
- Limes	0805.50	20
- Other citrus fruit: fresh or dried	0805.90	00
- Grapes, fresh	0806.10	00
- Watermelons	0807.11	00
- Cantaloupes	0807.19	00
- Muskmelons	0807.19	20
- Other melons	0807.19	90
- Papaws	0807.20	00
- Apples	0808.10	00
- Pears	0808.30	00
- Quinces	0808.40	00
- Apricots	0809.10	00
- Sour cherries	0809.21	00

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- Other cherries	0809.29	00
- Peaches, including nectarines	0809.30	00
- Plums and sloes	0809.40	00
- Strawberries	0810.10	00
- Raspberries, blackberries, mulberries and loganberries	0810.20	00
- Black, white or red currants and gooseberries	0810.30	00
- Cranberries, bilberries and other fruits of the genus *Vaccinuium*	0810.40	00
- Kiwifruit	0810.50	00
- Durians	0810.60	00
- Persimmons	0810.70	00
- Sapodillas	0810.90	10
- Golden apple	0810.90	20
- Passion fruit	0810.90	30
- Soursop	0810.90	40
- Breadfruit	0810.90	50
- Carambolas	0810.90	60
- Akee (ackee)	0810.90	70
- Christophine	0810.90	80
- Other	0810.90	90
Vegetables		
- Potatoes	0701.90	00
- Tomatoes	0702.00	00
- Onions	0703.10	10
- Shallots	0703.10	20
- Garlic	0703.20	00
- Leeks and other alliaceous vegetables	0703.90	00
- Cauliflowers	0704.10	10
- Other cauliflowers	0704.10	90
- Brussel sprouts	0704.20	00
- Cabbages	0704.90	10
- Other cabbages, kales	0704.90	90
- Cabbage lettuce	0705.11	00
- Other lettuce	0705.19	00
- Witloof chicory	0705.21	00

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- Other	0705.29	00
- Carrots, fresh or chilled	0706.10	10
- Turnips, fresh or chilled	0706.10	90
- Beets, fresh or chilled	0706.90	10
- Other: radishes and other similar edible roots, fresh or chilled	0706.90	90
- Cucumbers, fresh or chilled	0707.00	10
- Gherkins	0707.00	20
- Peas (Pisum Sativum), shelled or unshelled, fresh or chilled	0708.10	00
- String beans, shelled or unshelled, fresh or chilled	0708.20	10
- Bora (bodi) beans, shelled or unshelled, fresh or chilled	0708.20	20
- Blackeye peas, shelled or unshelled, fresh or chilled	0708.20	30
- Other Beans, shelled or unshelled, fresh or chilled	0708.20	90
- Other leguminous vegetables	0708.90	10
- Pigeon peas, shelled or unshelled, fresh or chilled	0708.90	10
- Other, shelled or unshelled, fresh or chilled	0708.90	90
- Asparagus, fresh or chilled	0709.20	00
- Aubergines (egg-plants), fresh or chilled	0709.30	00
- Celery other than celeriac, fresh or chilled	0709.40	00
- Mushrooms of the genus *Agaricus*, fresh or chilled	0709.51	00
- Other mushrooms and truffles, fresh or chilled	0709.59	00
- Fruits of the genus *Capsicum* or of the genus *Pimenta*	0709.60	00
- Sweet peppers	0709.60	10
- Other fruits of the genus *Capsicum* or of the genus *Pimenta*	0709.60	90
- Spinach, New Zealand spinach and orache spinach (garden spinach)	0709.70	00
- Globe artichokes	0709.91	00
- Olives	0709.92	00
- Pumpkins, squash and gourds (*Cucurbita spp.*)	0709.93	00
- Pumpkins	0709.93	10
- Other squash and gourds	0709.93	90
- Other	0709.90	00
- Zucchini	0709.99	10
- Ochroes	0709.99	20
- Sweet corn (corn on the cob)	0709.99	30
- Other	0709.99	90

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Baby Formula		
Preparation suitable for infants or young children, put up for retail sale	1901.10	00
Preparations for infant use, put up for retail sale	2106.90	70
Locally produced bottle water		

(R.A. 82/2022, s. 3)

Table 5
A Supply of Contraceptives and Sanitary Products

Sheaths Contraceptives (Condoms)	4014.10	00
Other	4014.90	00
Sanitary towels (pads) and tampons, of paper pulp, cellulose wadding or webs of cellulose fibres	9619.00	11
Napkins and napkin liners for babies, of paper pulp, cellulose wadding or webs of cellulose fibres	9619.00	12
Other, napkins and napkin liners, of paper pulp, cellulose wadding or webs of cellulose fibres	9619.00	19
Sanitary towels (pads) and tampons, of wadding of textile materials	9619.00	21
Other, of wadding of textile materials	9619.00	29

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SCHEDULE 2

EXEMPT SUPPLIES

(Section 17 and Schedule 2 of the Act and section 9)

Table 1

A Supply of Financial Services

A supply of financial services, as defined in section 1 of the Act, is an exempt supply except—

(a) where services defined under paragraph (f) of that definition fall outside the scope of item 2(b) of Schedule 2 of the Act; and

(b) where the supply of financial services is in connection with a supply of—

(i) accounting and record keeping services, including a financial clearing system that may be part of the settlement process, the posting of financial transactions to customers' accounts, the maintenance of customers' accounts, and the rendering of services ancillary to the services just described,

(ii) legal, actuarial, notary, and tax agency services (including advisory services) when rendered to a supplier of financial services or to a customer of that supplier of financial services,

(iii) safe custody for cash, documents, or other items,

(iv) data processing and payroll services,

(v) debt collection or factoring services,

(vi) trustee, financial advisory, and estate planning services, and

(vii) leases, licenses, and similar arrangements relating to property other than a financial instrument.

(R.A. 82/2022, s. 4(a))

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Table 2

A Supply of Medical Services and Devices

1. A supply of the following medical services is exempt from GST—

(a) a supply of qualified medical services;

(b) laboratory, x-ray, magnetic resonance imagery, sonogram, computerised tomography, electrocardiography or other imaging services or other diagnostic services;

(c) medical devices provided as part of the supply of qualified medical services;

(d) the use of operating rooms, case rooms, or anaesthetic facilities, including necessary equipment or supplies;

(e) the use of radiotherapy, physiotherapy, or occupational therapy facilities in rendering exempt medical services;

(f) services rendered by the medical facility staff (including orderlies or technicians) in connection with exempt medical services;

(g) preventative and general dentistry, dental, periodontal, and endodontal services rendered in connection with a disease, trauma, or congenital deformity;

(h) psychoanalytic services; and

(i) psychiatric services.

2. A supply of the following medical goods and devices is exempt from GST, where supplied in connection with associated medical services by registered medical practitioners in registered medical facilities—

(a) medicines, pharmaceuticals and supplies that are administered in a hospital or clinic, or by hospice;

(b) respiratory or heart monitor, ventilators, dialysis machine, or feeding tubes for use by an individual with a disability;

(c) a medical or surgical prosthesis or orthopaedic aid provided as part of the rendition of qualified medical services; and

(d) an item of medical or surgical equipment sold or rented by a qualified medical facility or a qualified medical practitioner to a patient or resident.

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Table 3

A Supply of Prescription Pharmaceuticals

A supply of pharmaceuticals is exempt from GST if—

(a) available only through prescription; and

(b) supplied by prescription by a doctor for the treatment, prevention, or amelioration of a disease, including the promotion of mental health.

Table 4

A Supply of Education Services

A supply of education services in and by the following institutions and persons is exempt from GST—

(a) an education institution as defined by Education Act, R.S.A. c. E25 including public schools, private education institutions, assisted private schools, home education, academies established to support home education, and denominational schools;

(b) a technical college, community college, or university;

(c) an educational institution established for promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons (inclusive of training centres);

(d) an institution established for training of sport persons; or

(e) persons offering private educational tuition.

The following services are considered to be included in the tuition and school fees and are exempt from GST when the education service is being provided by an institution or person referred to above—

- Tuition and School fees
- Tuition and instruction provided in a classroom environment
- Extra curriculum classes for subjects normally taught in school
- After school clubs
- Vocational training
- Catering services where provided as part of a tuition package or school fees
- Arranging work experience
- Counselling and careers guidance
- Examination services
- School trips
- Extended care after school
- School bus services.

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Table 5

Supply of Educational Materials

The following material, held out for sale as educational, is exempt from GST—

(a) textbooks, supplies and uniform which have been approved by the Department of Education by the letter from such department; and

(b) computers used for educational purposes where approval from the Department of Education is given.

Table 6

A Supply of Services in a Registered Nursing Home or Residential Care Facility for Aged, Indigent, Infirm or Disabled Persons

A supply of supervision and care services provided to persons in a registered nursing home or residential care facility is exempt from GST.

Table 7

Supply of Services Rendered as Day-Care, including After School Care and Summer Camps for Children under 17 Years Old

A supply of education, supervision and care services provided for children under the age of 17 years, including before and after school hours and children's camps is exempt from GST.

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Table 8

Goods Imported for Personal Use and Not for Resale by Anguilla Nationals Returning Home for Permanent Residence

1. Goods falling in the following categories which have been imported by a national returning home for permanent residence are exempt from GST—

(a) household and personal effects, (whether used or new) determined by the Comptroller of Customs as adequate to furnish the family residence of a returning national and which the Comptroller determines are not intended for sale or exchange. The household and personal effects must accompany the returning national or be imported by that returning national within three months before or after the arrival of the returning national or within such further period as the Comptroller of Customs may allow;

(b) one motor vehicle per family of a returning national (whether the motor vehicle is used or new) that accompanies the returning national and arrives or is imported by the retuning national within three months before or after the arrival of the returning national or within such further period as the Comptroller of Customs may allow and is not intended for sale or exchange within three years of importation;

(c) implements, instruments and tools of profession, trade or occupation (not including plant, machinery and heavy equipment) of the returning national, determined as such by the Comptroller of Customs in consultation with the returning national.

2. For the purposes of this Table "a returning national" is a person who is—

(a) either a national of Anguilla or the spouse of a national of Anguilla;

(b) eighteen years or above; and

(c) returning to Anguilla to settle after a minimum of ten years residence abroad, provided that—

(i) a returning national who, during the ten-year period immediately preceding his return to Anguilla, has visited or stayed in Anguilla for a continuous period of more than 6 months on more than 2 occasions shall not qualify for the exemption,

(ii) no person shall benefit from the exemption on more than one occasion, and

(iii} a returning national who is accorded the exemption, and during the three-year period immediately following his return to Anguilla returns abroad and resides outside Anguilla for a continuous period exceeding three months, loses his privileges and is liable to pay all of the tax waived for him under this exemption.

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Table 9

A Supply of Domestic Public Transport and International Transport

(1) A supply of public transport of passengers and goods by land, sea, or air within Anguilla is exempt from GST, but not including—

(a) a supply of a chartered tour of a kind ordinarily provided to tourists or other visitors to Anguilla; or

(b) a chartered journey by land, sea or air.

(2) A supply of moveable goods to the owner or charterer of a foreign-going aircraft or vessel is exempt from GST when such aircraft or vessel is going to a destination in an export country and such goods are for use or consumption in such aircraft or vessel, as the case may be.

(3) A supply of international transport services of passengers and goods is exempt from GST.

(4) In paragraph (3), "international transport services" means—

(a) the services, including ancillary transport services, of transporting passengers or goods by road, rail, water, or air—

(i) from a place outside Anguilla to another place outside Anguilla where the transport or part of the transport is across the territory of Anguilla,

(ii) from a place outside Anguilla to a place in Anguilla, or

(iii) from a place in Anguilla to a place outside Anguilla;

(b) the services of transporting passengers from a place in Anguilla to another place in Anguilla to the extent that transport is by aircraft and constitutes "international carriage" as defined in Article 3 of the Convention on International Civil Aviation; or

(c) the services, including any ancillary transport services, of transporting goods from a place in Anguilla to another place in Anguilla to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) applies.

Table 10

A supply of a Game of Chance

A supply of a game of chance is exempt from GST.

Table 11

A Supply of a Fuel

A supply of a fuel, specifically gasoline, diesel and liquid propane gas is exempt from GST.
(R.A. 82/2022, s. 4(b))

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Table 12

Bikes and Bike parts

A supply of bikes and bike parts is exempt from GST.
(R.A. 82/2022, s. 4(b))

Table 13

Conditional Exemptions

Goods approved for Conditional Exemption under the Integrated Customs Tariff Regulations.
(R.A. 82/2022, s. 4(b))

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