ANGUILLA

REVISED REGULATIONS OF ANGUILLA

under

INLAND REVENUE DEPARTMENT ACT
R.S.A. c. I13

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.

Regulation	Citation	Page
CERTIFICATE OF GOOD STANDING REGULATIONS *Revises R.A. 43/2012, in force 19 October 2012*	R.R.A. I13-1 *(15/12/2014)* *(31/12/2022)*	3
INTEREST AND PENALTIES WAIVER COMMITTEE REGULATIONS *Revises R.A. 44/2012, in force 19 October 2012*	R.R.A. I13-2 *(15/12/2014)* *(31/12/2022)*	9

Published by the
Attorney General's Chambers
Printed under Authority by
The Regional Law Revision Centre Inc.
ANGUILLA

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

ANGUILLA

REVISED REGULATIONS OF ANGUILLA

under

INLAND REVENUE DEPARTMENT ACT
R.S.A. c. I13

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.

Regulation	Citation	Page
CERTIFICATE OF GOOD STANDING REGULATIONS *Revises R.A. 43/2012, in force 19 October 2012*	R.R.A. I13-1 *(15/12/2014)* *(31/12/2022)*	3
INTEREST AND PENALTIES WAIVER COMMITTEE REGULATIONS *Revises R.A. 44/2012, in force 19 October 2012*	R.R.A. I13-2 *(15/12/2014)* *(31/12/2022)*	9

Published by the
Attorney General's Chambers
Printed under Authority by
The Regional Law Revision Centre Inc.
ANGUILLA

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

© Government of Anguilla

All rights reserved. No part of this publication may be reproduced in any form or by any means (including photocopying) without the written permission of the Government of Anguilla except as permitted by the Copyright Act or under the terms of a licence from the Government of Anguilla.

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

Revised Regulations of Anguilla: I13-1

INLAND REVENUE DEPARTMENT (R.S.A. c. I13)

CERTIFICATE OF GOOD STANDING REGULATIONS

Regulations made by the Governor in Council under section 75 of the Inland Revenue Department Act, R.S.A. c. I13.

TABLE OF CONTENTS

SECTION

1. Interpretation
2. Privileges and registrations in respect of which certificate is required or may be issued
3. Application for certificate of good standing
4. Issuance of certificate of good standing
5. Refusal of certificate of good standing
6. Cancellation of certificate of good standing
7. Effect of certificate of good standing
8. Citation

SCHEDULE 1: Prescribed Government Agencies and specified services of those Agencies

SCHEDULE 2: Privileges requiring Certificate of Good Standing

Interpretation

1. (1) In these Regulations—

"Act" means the Inland Revenue Department Act;

"responsible representative" has the meaning given in section 1 of the Act.

(2) A prescribed government agency means an agency referred to in Column 1 of Schedule 1 and a specified service of a government agency means the service of that government agency set out opposite the prescribed government agency in Column 2 of that Schedule.

(3) A privilege means a privilege referred to in Column 1 of Schedule 2 and an appropriate officer means the appropriate officer set out opposite the privilege in Column 2 of that Schedule.

Privileges and registrations in respect of which certificate is required or may be issued

2. (1) Notwithstanding any Act or regulation, a person shall be denied any privilege unless he or she produces to the appropriate officer a certificate of good standing issued by or under the authority of the Comptroller in relation to the privilege.

(2) Subject to subsection (3), no registration of an instrument effecting—

(a) a transfer or transmission of land; or

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

(b) the registration, transfer or transmission of a lease or charge;

under the Registered Land Act shall be made unless a certificate of good standing is produced to the Registrar of Lands in relation to each of the following persons—

(c) the transferor;

(d) the person from whose name the land is transmitted;

(e) the lessor or chargor;

(f) the transferor of a lease or charge;

(g) the person from whose name the lease or charge is transmitted;

(h) the transferee;

(i) the person into whose name the land is to be transmitted;

(j) the lessee or chargee;

(k) the transferee of the lease or charge;

(l) the person into whose name the lease or charge is to be transmitted.

(3) Subsection (2) does not apply where a party referred to in paragraph (c) to (l) is the Crown or a government agency.

Application for certificate of good standing

3. (1) The following persons—

(a) a person referred to in section 2(1);

(b) a person referred to in section 2(2)(c), (e), (f), (h), (i), (j), (k) or (l);

(c) the personal or other legal representative of a person referred to in section 2(d) or (g); or

(d) the responsible representative referred to in section 42 of the Act in relation to a person referred to in section 42(1) of the Act;

or a duly authorised agent of any of those persons may apply for a certificate of good standing by submitting an application in the form required by the Comptroller and by paying a non-refundable fee of $50.

(2) The Comptroller may require an applicant or his or her duly authorised agent to furnish any other information or documentation in relation to the application.

Issuance of certificate of good standing

4. (1) The Comptroller may, on application under subsection (3), issue a certificate of good standing in relation to—

(a) a person referred to in section 2(1);

(b) a person referred to in section 2(2)(c), (e), (f), (h), (i), (j), (k) or (l);

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

(c) a person referred to in section 2(d) or (g); or

(d) a person referred to in section 42(1) of the Act;

if, as at the date of issuance of the certificate, the person—

(e) does not owe any money to—

(i) the Crown for any purpose, or

(ii) a prescribed government agency in relation to a specified service of that agency; or

(f) owes money referred to in paragraph (e) but makes arrangements, or arrangements are made on his or her behalf, for payment of that money satisfactory to the Comptroller acting on behalf of the Crown or a prescribed government agency.

(2) The arrangements referred to in subsection (1)(f) may include an agreement and any security referred to in section 34 of the Act.

(3) For greater certainty, any arrangement referred to in subsection (1)(f), including an agreement and any security, in relation to a prescribed government agency is binding on the government agency.

(4) A certificate of good standing expires on the day specified in the certificate, which shall not be later than 90 days after the date of issuance.

(5) When—

(a) on the basis of arrangements referred to in paragraph (1)(f), a certificate of good standing is issued; and

(b) the arrangements are not complied with;

the Comptroller may refuse to consider any application by that applicant for a subsequent certificate of good standing until he or she complies with the arrangements.

(6) A certificate of good standing is valid only if it indicates the day, month and year of its issuance.

Refusal of certificate of good standing

5. If the Comptroller refuses to issue a certificate of good standing, he or she shall without delay serve written notice of the refusal on the applicant for the certificate and shall set out the reasons for the refusal.

Cancellation of certificate of good standing

6. (1) A certificate of good standing issued based on erroneous information or that contains a material error may be cancelled by the Comptroller by giving written or oral notice—

(a) in the case of a person referred to in section 4(1)(a) in relation to a privilege, to the appropriate officer anytime before the privilege is granted;

(b) in the case of the registration of an instrument referred to in section 2(2) by a person referred to in section 4(1)(b) or (c), to the Registrar of Lands, or on any person authorised to register instruments on the Registrar's behalf, anytime before the registration of the instrument; or

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

(c) in the case of a distribution of property referred to in section 42 of the Act, to the responsible representative making the distribution with respect to a person in relation to whom the certificate of good standing was issued anytime before the distribution is made.

(2) When a notice of cancellation is given under paragraph (1)(a) or (b), the Comptroller shall without delay cause a copy of the notice of cancellation to be served on—

(a) the person who applied for the certificate of good standing; or

(b) that person's agent, if the agent made the application or is authorised in the application to act for the person;

unless the Comptroller, on reasonable grounds, believes that person or his or her agent already has notice.

Effect of certificate of good standing

7. (1) Subject to subsection (2), a certificate of good standing issued based on erroneous information or that contains a material error does not affect the right of the Comptroller, the Crown or a prescribed government agency from collecting the correct amount from a person who owes or is liable to pay it.

(2) Notwithstanding that a certificate of good standing issued to a responsible representative of a person liable to pay an amount owing to the Crown or a prescribed government agency was issued based on erroneous information or contains a material error, the certificate of good standing is binding on the Crown or the prescribed government agency in relation to any distribution made before the cancellation of the certificate.

Citation

8. These Regulations may be cited as the Certificate of Good Standing Regulations, Revised Regulations of Anguilla, I13-1.

SCHEDULE 1

(Section 1(2))

PRESCRIBED GOVERNMENT AGENCIES AND SPECIFIED SERVICES OF THOSE AGENCIES

COLUMN 1 **PRESCRIBED GOVERNMENT AGENCY**	COLUMN 2 **SPECIFIED SERVICE OF GOVERNMENT AGENCY**
Water Corporation of Anguilla	Supply of piped water, including penalties or interest in relation thereto and any other charges in relation to water service
Health Authority of Anguilla	Fees and charges under the regulations under the Health Authority of Anguilla Act.

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai

SCHEDULE 2

(Section 1(3))

PRIVILEGES REQUIRING CERTIFICATE OF GOOD STANDING

COLUMN 1 **PRIVILEGE**	COLUMN 2 **APPROPRIATE OFFICER**
An alien land holding licence under section 4 of the Aliens Land Holding Regulation Act	The Governor in Council
An exemption under section 16 of the Aliens Land Holding Regulation Act	The Governor in Council
A reduction of or exemption from customs duties by the House of Assembly under section 77 the Customs Act	The Minister of Finance or a public officer authorised for the purpose by the Minister of Finance
An exemption from the payment of administrative costs under section 7(2) of the Customs Administrative Costs Recovery Act	The Minister of Finance or a public officer authorised for the purpose by the Minister of Finance
A work permit under section 4 of the Control of Employment Act	The Minister of Home Affairs
A certificate of exemption under section 3(1)(g) of the Control of Employment Act	The Governor in Council
A permit of permanent residence under the Immigration and Passport Act	The Governor
An award of tender of more than $40,000	The person with authority to enter into a contract on the basis of the tender.

© Government of Anguilla
Copying/unauthorised distribution strictly prohibited
Printed by Authority by
The Regional Law Revision Centre Inc
www.lawrevision.ai