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Inland Revenue Department

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The Valley, Anguilla, AI-2640

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PRESS RELEASE

Registration Process for the General Services Tax

The General Services Tax Act, 2025 was enacted on 29 July 2025 and legislates the imposition and collection of the General Services Tax (GST) effective 1 August 2025 .

The GST is chargeable at a standard rate of 13% on a wide range of taxable services including but not limited to:

- a) Tourism - for example, short term accommodation, tours, watersports, car rental, event planning, admission to attraction sites and entertainment.
- b) Professional - for example, legal, accounting, management and consultancy.
- c) Construction - for example, contracting, architecture and site preparation
- d) Communication - for example, telephone, internet, cable, broadcasting, advertising and top-up.
- e) Other services - for example, property management, real estate, printing, landscaping and security.

The registration threshold is EC\$300,000 per annum and mandatory registration is required for providers of short term accommodation, auctioneers and statutory bodies providing taxable services.

In accordance with section 105 (6) of the General Services Tax Act, taxable service providers registered for the Goods and Services Tax will be subsumed under the General Services Tax regime. Providers who are operating below the registration threshold or no longer meet the requirement for registration, may apply for cancellation of registration at the Inland Revenue Department (IRD). Once the application is approved, IRD will issue a notice of cancellation of registration outlining follow up action that the provider should undertake.

Taxable service providers not currently registered must do so within 15 days of meeting the registration requirement.

Obligations of registered providers under the repealed Goods and Services Tax Act remain except for the first return for the General Services Tax which will be due on **30 September 2025** to allow for the reconfiguration of the Multi Tax Solutions (MTS). **Thereafter, the return due date will revert to the 20th of the following month as legislated.**

For further assistance, contact the IRD at

☎ 264 497 8334

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Office Location & Hours

Former NBA Building, Ground Floor, Main Entrance

Monday–Friday, 8 a.m. – 3 p.m.

Lonnie Hobson Mr.

Comptroller Inland Revenue Department