



☎ (264) 497 8334

✉ [inlandrevenue@gov.ai](mailto:inlandrevenue@gov.ai)

**Inland Revenue Department**

P.O. Box 60, The Former NBA Building

The Valley, Anguilla, AI-2640

31 July 2025

**PRESS RELEASE**

**Deregistration Process from the Goods and Services Tax Now Open**

The Inland Revenue Department (IRD) hereby advises persons and businesses operating in the following sectors that are not required to register, charge or collect the General Services Tax to apply for deregistration:

- ✓ Wholesale and Retail
- ✓ Restaurant
- ✓ Manufacturing
- ✓ Ad hoc and seasonal providers of public entertainment

Persons and businesses are advised to assess their eligibility for continued registration under the General Services Tax regime, if for example, they provide taxable services and meet the registration requirement.

As a reminder, 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.

The deregistration form is attached for ease of reference and is also available at the IRD office and website. Please complete and return the form to the IRD office no later than Friday, 29 August 2025.

Once deregistration is approved, IRD will issue a notice of cancellation of registration outlining follow up action that the person or business should undertake.

For further assistance, contact the IRD at

☎ 264 497 8334

✉ [InlandRevenue@gov.ai](mailto:InlandRevenue@gov.ai)

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**





GOVERNMENT OF ANGUILLA – INLAND REVENUE DEPARTMENT



Form GST3

Application for Cancellation of Registration for the Goods and Services Tax

(Use this form if you are in one of the sectors that GST is being removed from and you do not meet the requirements to remain registered for the General Services Tax)

PLEASE COMPLETE ALL SECTIONS

1. Taxpayer Identification Number (TIN):	
2. Type of Registration:  <input type="radio"/> Mandatory <input type="radio"/> Voluntary	Effective Date of GST Registration: (dd-mm-yyyy) Date:     /     /

SECTION A: PARTICULARS OF BUSINESS

3. Legal Name:
4. Trade Name:
5. Physical Address:
6. Telephone Number:
7. E-mail Address:

SECTION B: REASON FOR CANCELLATION OF REGISTRATION (S.12)

8. I wish to cancel my GST registration with effect from:	(dd-mm-yyyy) Date:     /     /
9. Reason for cancellation of registration: <input type="radio"/> My business ceased operation on: (Also complete application for closure of business)  <input type="radio"/> My business ceased making taxable supplies on: (This applies if only trading in exempt supplies currently)  <input type="radio"/> The business was sold as a going concern on:	(dd-mm-yyyy) Date:     /     /  Date:     /     / SOLD TO: _____  <input type="radio"/> YES <input type="radio"/> NO     State Value: \$_____

<input type="radio"/> My turnover is not expected to meet or exceed XCD\$300,000 in the next 12 months	YES      NO      State Value: \$ _____
<input type="radio"/> Other (Please Specify)	
<input type="radio"/> My turnover did not meet or exceed XCD \$300,000 in the last 12 months	

IRD Form GST3      Page 1 of 2 Please provide a brief explanation of the reason stated at 9 above.

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**DECLARATION:**

I hereby certify that the particulars provided in this application form are true and correct in every detail and that I shall be liable for any act done or omitted while registered as a taxable person under the GST Act.		
Name:	Signature:	Date:

**Official Use Only**

Received By		
Name of Officer	Signature	Date
Captured By		
Name of Officer	Signature	Date
Verified By		
Name of Officer	Signature	Date

**NB. Cancellation of Registration**

*Subject to section 12 (1) of the Goods and Services Tax Act 2021, a taxable person who ceases to carry on all taxable activities shall notify the Comptroller of that fact within 15 days of the date of such cessation, and the Comptroller is required to cancel the registration of that person with effect from the last day of the tax period during which all such taxable activities ceased, or from such other date as the Comptroller may determine. A person may apply for cancellation of the registration only after the expiration of 2 years from the date the registration.*