



ANGUILLA

GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

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GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

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I Assent

Paul H. Candler
Governor (Acting)4 July 2023
Date

ANGUILLA

No. 17/2023

GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023[Gazette Dated: 5th July, 2023] [Commencement: Assent under section 57 of the Constitution]

An Act to amend the Goods and Service Tax Act, 2021 (Act No. 18/2021).

ENACTED by the Legislature of Anguilla

Interpretation

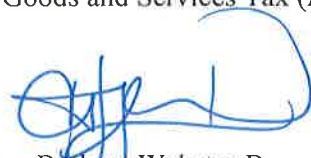
1. In this Act, the “principal Act” means the Goods and Services Tax Act, 2021 (Act No. 18/2021).

Amendment to Schedule 2

2. The principal Act is amended in Schedule 2 by deleting item 3.

Citation

3. This Act may be cited as the Goods and Services Tax (Amendment) Act, 2023.


Mrs. Barbara Webster-Bourne
*Speaker*Passed by the House of Assembly this 30th day of June, 2023.
Ms. Vanisha Proctor
Clerk of the House of Assembly (Acting)

OBJECTS AND REASONS

(The Objects and Reasons do not form part of the Bill)

This Bill seeks to amend the Goods and Services Tax Act to make the current exemption on the supply of fuel in Anguilla specifically gasoline, diesel and liquid propane gas permanent. Previously, the supply of fuel was exempt from the Goods and Services Tax for a period of 1 year from 1 July 2022 to 30 June 2023.