



ANGUILLA

GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

Published by Authority

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I Assent


Julia Crouch, OBE
Governor7th December 2023
Date

ANGUILLA

NO. 23/2023

GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

[Gazette Dated: 8th December, 2023] [Commencement: Assent under section 57 of the Constitution]

An Act to amend the Goods and Services 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 of section 1

2. The Principal Act is amended in section 1—

(a) in the definition of “charity” by inserting the following paragraph after paragraph (a)—

(aa) is registered as a Non-Profit Organisation pursuant to section 5 of the Non-Profit Regulations”;

(b) by deleting the definition of “public entertainment” and substituting the following—

“public entertainment” means any musical entertainment, sporting event, theatrical performance, comedy show, dance performance, circus show, any show connected with a festival, or any similar show to which the general public is invited, but does not include—

(a) entertainment organised by—