

## Regulations of Anguilla: 31 /2023

Gazette Dated: 13<sup>th</sup> December, 2023

## GOODS AND SERVICES TAX ACT, 2021 (ACT NO. 18/2021)

## GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS, 2023

Regulations made by the Minister under section 100 of the Goods and Services Tax Act, 2021.

## Interpretation

1. (1) In these Regulations—

“principal Regulations” means the Goods and Services Tax Regulations, 2021.

## Amendment of section 10

2. The Principal Regulations is amended in section 10 by deleting paragraph (b) and substituting the following—

“(b) a supply of Insurance services in the course of carrying on an insurance business in or from Anguilla;”.

## Amendment of Schedule 1

3. The principal Regulations is amended in Schedule 1—

(a) in Table 2 by—

(i) deleting the entire row which references Commodity Code 8907.10; and

(ii) inserting the following item, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Tractor Spare Parts”

|                                                                             |         |    |
|-----------------------------------------------------------------------------|---------|----|
| - Front windscreens (windshields), rear windows and other windows specified | 8708.22 | 10 |
|-----------------------------------------------------------------------------|---------|----|

(iii) inserting the following items, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “*Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies (if used as a tender on a larger fishing vessel) and distress flares*”---

|                                                                                                                                                                   |         |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|
| - inflatable (including rigid hull inflatable) boats fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100kg | 8903.11 | 00 |
| - inflatable (including rigid hull inflatable) boats not designed for use with a motor and unladen (net) weight not exceeding 100kg                               | 8903.12 | 00 |

(b) in Table 4 by—

- (i) inserting the following item, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Cane sugar and chemically pure sucrose, in solid form.”—

|       |         |    |
|-------|---------|----|
| Other | 1701.99 | 00 |
|-------|---------|----|

- (ii) inserting the following items, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Vegetables”—

|                                                                                                                                                                         |         |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|
| - Mushrooms of the genus <i>Boletus</i>                                                                                                                                 | 0709.52 | 00 |
| - Mushrooms of the genus <i>Cantharellus</i>                                                                                                                            | 0709.53 | 00 |
| - Shiitake ( <i>Lenthinus edodes</i> )                                                                                                                                  | 0709.54 | 00 |
| - Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> ) | 0709.55 | 00 |
| - Truffles ( <i>Tuber</i> spp.)                                                                                                                                         | 0709.56 | 00 |

|                                 |         |    |
|---------------------------------|---------|----|
| -Manoic (cassava)               | 0714.10 | 00 |
| - Sweet potatoes                | 0714.20 | 00 |
| - Yams ( <i>Dioscorea</i> spp.) | 0714.30 | 00 |
| - Taro ( <i>Colocasia</i> spp.) | 0714.40 | 00 |

|            |         |    |
|------------|---------|----|
| -Arrowroot | 0714.90 | 10 |
| - Dasheens | 0714.90 | 20 |
| -Eddoes    | 0714.90 | 30 |
| - Tannias  | 0714.90 | 40 |
| - Other    | 0714.90 | 90 |

**Amendment of Schedule 2**

4. The principal Regulations is amended in Schedule 2 by—

(a) deleting Table 1 and substituting the following—

|                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>“Table 1</b></p> <p style="text-align: center;"><b><u>A Supply of financial services (other than Domestic financial services provided for an explicit fee)</u></b></p> <p>A supply of financial services as defined in section 1 of the Act is an exempt supply.”;</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

(b) by inserting the following Table after Table 3—

|                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>Table 3A</b></p> <p style="text-align: center;"><b><u>A Supply of Over the Counter Pharmaceuticals, medical supplies and medical equipment</u></b></p> <p>“A supply of medical supplies, medical equipment and over the counter medication is exempt from GST.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

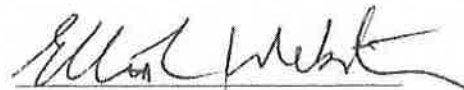
(c) Table 4 by deleting the phrase “(e) by persons offering private educational tuition.” and substituting the following phrase—

“(e) in an institution established for arts training.”.

**Citation**

5. The principal Regulations may be cited as the Good and Services Tax (Amendment) Regulations 2023.

Made by the Minister this 8<sup>th</sup> day of December, 2023



Dr. Ellis L. Webster  
**Premier and Minister of Finance**