Regulations of Anguilla: 31 /2023

Gazette Dated: 13th 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 Boletus	0709.52	00
- Mushrooms of the genus Cantharellus	0709.53	00
- Shiitake (Lenthius edodes)	0709.54	00
- Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum	0709.55	00
- Truffles (Tuber spp.)	0709.56	00

-Manoic (cassava)	**0714.10**	**00**
- Sweet potatoes	0714.20	**00**
- Yams (*Dioscorea spp.*)	0714.30	**00**
- Taro (*Colocasia 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—

"Table 1

A Supply of financial services (other than Domestic financial services provided for an explicit fee)

A supply of financial services as defined in section 1 of the Act is an exempt supply.";

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

Table 3A

A Supply of Over the Counter Pharmaceuticals, medical supplies and medical equipment

"A supply of medical supplies, medical equipment and over the counter medication is exempt from GST.

(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 8th day of December, 2023

Dr. Ellis L. Webster
Premier and Minister of Finance