



ANGUILLA

GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

Published by Authority

GOODS AND SERVICES (AMENDMENT) ACT, 2023

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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—

- (i) an educational institution, or
 - (ii) the board of management or a parent teacher association of an educational institution, or
 - (iii) a person who provides entertainment as part of their taxable supply, or
 - (iv) an approved religious organisation,
 - (v) a charity; or
- (b) entertainment, in relation to which the total value of taxable supplies does not exceed, or is not projected to exceed \$35,000 in relation to any event;”.

Amendment of section 26

3. The principal Act is amended in section 26—

(a) in subsection (1)(d) by deleting the phrase “registrant supplier” and substituting the phrase “taxable person”; and

(b) by deleting subsection (11) and substituting the following—

“(11) The deduction referred to in subsection (9) arises on the date on which the bad debt was written off in the accounts of the registered person or twelve (12) months after the supply was made whichever is later, and if the registered person satisfies the Comptroller that reasonable efforts have been made to recover the amounts due and payable.”.

Amendment of section 56

4. The principal Act is amended in section 56(4) by deleting the phrase “Minister” and substituting the phrase “Comptroller”.

Amendment to section 68

5. The principal Act is amended in section 68(3) by inserting the phrase “or a sales receipt” after the phrase “to provide a tax invoice”.

Amendment to section 90

6. The principal Act is amended in section 90 by deleting subsection (3) and inserting the following—

“(3) In accordance with section 12 (2) and (3) of the IRD Act, the Comptroller may, with the approval of the Waiver Committee, remit in whole or part any civil penalty.”.

Amendment to section 94

7. The principal Act is amended in section 94 (2)—

(a) in paragraph (a) by inserting the following new subparagraph after subparagraph (iii)—

“(iia) served electronically; or”; and

(b) in paragraph (b) by inserting the following new subparagraph after subparagraph (ii)—

“(iia) served electronically.”.

Amendment of Schedule 2

8. The principal Act is amended in Schedule 2—

(a) by deleting subparagraph (b) of item 2 and substituting the following—

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

(b) by deleting subparagraphs (c) and (d) of item 2 and substituting the following—

“(c) a supply of medical services, medical supplies, medical equipment and medical devices to the extent provided in regulations issued by the Minister;

(d) a supply of over the counter medication and prescription drugs to the extent provided in regulations issued by the Minister;”;

(c) by deleting subparagraph (i) of item 2(i) and substituting the following—

“(i) a lease, licence, hire rental or other form of supply of long-term accommodation, to the extent that it is a supply of the right to occupy or be accommodated in premises for 183 days or more.”;
and

(d) by deleting paragraph (m) of item 2 and substituting the following—

“(m) a lease, licence, hire rental of land except for in (j), where the lease is to be used for long-term accommodation.”

(e) by inserting the following new paragraph after paragraph (m)—

“(ma) a lease, licence, hire rental of land to the extent that it is to be used by an educational institution within the meaning of the Education Act.”.

Citation

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



Barbara Webster-Bourne
Speaker

Passed by the House of Assembly this 5th day of December, 2023.



Lenox J. Proctor
Clerk of the House of Assembly

Explanatory Notes

(The Explanatory Notes do not form part of the Bill)

The Bill for the Goods and Services (Amendment) Act, 2023 amends the Goods and Services Tax Act, 2021 as follows:

Clause 1- Interpretation- provides definition of “principal Act”.

Clause 2 amends the definitions of charity, and public entertainment. In relation to the definition of charity the amendment now requires registration as a non-profit organisations pursuant to Non-Profit Regulations. The definition of public entertainment is amended to include a threshold of \$35,000 in projected sales per event, for the purposes of determining whether or not an event falls within the definition of public entertainment.

Clause 3 amends section 26 by substituting the phrase “registrant supplier” with the phrase “taxable person” in relation to post-sale adjustments and bad debts. It also amends the conditions under which an input tax deduction is permitted.

Clause 4 amends section 56 by providing that the Comptroller (as opposed to the Minister) may impose conditions and restrictions on the registration of a branch or division.

Clause 5 amends section 68(3) to make it an offence for a registered person to fail to provide a sales receipt to the recipient of a taxable supply in accordance with section 28.

Clause 6 amends section 90 to remove the stated maximum amount of money that the Waiver Committee may remit in relation to a civil penalty.

Clause 7 amends section 94 to permit notice to be served electronically.

Clause 8 amends Schedule 2 to—

- (a) Remove the limitation in relation to the types of insurance services that shall be deemed to be an exempt supply for the purposes of section 17. The amendment now permits all insurance services to be treated as an exempt supply;
- (b) Insert over the counter medication, medical supplies and medical equipment in the category of an exempt supply;
- (c) Qualify that accommodation must be “long term” in order to be treated as an exempt supply;
- (d) Provide that leases used for long term accommodation is to be treated as an exempt supply. The amendment removes the specified term (being 183 days) of the lease; and
- (e) Include the phrase “a lease, licence, hire rental of land to the extent that it is to be used by an educational institution within the meaning of the Education Act,” as an exempt supply for purposes of GST.

Clause 9 provides the citation.