



ANGUILLA

GOODS TAX ACT, 2025

Published by Authority

I Assent


Julia Crouch, OBE
Governor
Date

ANGUILLA

No. 9/2025

GOODS TAX ACT, 2025[Gazette Dated: 31st July, 2025] [Commencement: Section 7]

An Act to provide for the imposition of a Goods Tax and to provide for matters incidental thereto or connected therewith.

ENACTED by the Legislature of Anguilla

Interpretation

1. In this Act—

“CIF value” means, the value of the goods determined under the Customs Act for the purpose of assessing import duty on the goods at *ad valorem* rates, whether or not such import duty is payable on the goods; and

“home use” has the meaning given in the Customs Act.

Imposition of a Goods Tax

2. (1) There shall be levied and paid into the Consolidated Fund of Anguilla a Goods Tax on goods imported into Anguilla for home use.

(2) The Goods Tax shall be payable to the Comptroller of Customs on the value of an import of goods.

(3) For the purposes of subsection (2) the value of an import of goods is the CIF value.

Rate of the Good Tax

3. The rate of Goods Tax, in relation to goods imported for home use, shall be imposed at the rate(s) specified in the column entitled Goods Tax of the Integrated Customs Tariff of Anguilla.

Governor in Council may vary the rate

4. The Governor in Council may by regulation increase, reduce, remove or otherwise vary the rate of Goods Tax but no regulation for the increase of the rate of the tax shall come into effect unless approved by resolution of the House of Assembly.

The House of Assembly may vary the rate

5. (1) The House of Assembly may by resolution reduce the Goods Tax on goods, or may exempt from the Goods Tax any goods, imported into Anguilla by a specified person and may make the reduction or exemption subject to such conditions, including conditions on the importation, use or disposal of the goods, as may be specified in the resolution.

(2) Unless it is otherwise provided, any resolution passed under this section shall take effect and come into operation on the day such resolution is passed.

(3) Notwithstanding subsection (1), no resolution under that subsection in relation to goods imported into Anguilla by a person shall be introduced into the House of Assembly unless a Certificate of Good Standing issued pursuant to the regulations under the Inland Revenue Department Act in relation to that person that has not expired or been cancelled has been produced to the Minister of Finance.

Regulations

6. The Governor in Council may make regulations for better carrying into effect the provisions of this Act.

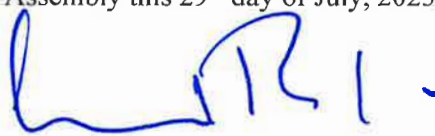
Citation and commencement

7. This Act may be cited as the Goods Tax Act, 2025 and shall come into force on the 1st day of August, 2025.



Tara K. Carter
Speaker

Passed by the House of Assembly this 29th day of July, 2025.



Lenox J. Proctor
Clerk of the House of Assembly

OBJECT AND REASONS

(The objects and reasons do not form part of the Bill)

The Bill for the imposition of the Goods Tax seeks inter alia to adhere to the decision of the Executive Council for adjustments to be made to the Goods and Services Tax (GST) which was implemented in Anguilla on the 1st day of July 2022.

The main objectives of the Government in restructuring the GST are to—

- (a) Reduce inflation;
- (b) Provide food security for the citizens and residents of Anguilla;
- (c) Increase consumer purchasing power; and
- (d) Stimulate economic growth.

When the Goods Tax Act is enacted and takes effect there will be no GST on imported goods.

The applicable Good Tax rates are incorporated in the Integrated Customs Tariff by an amendment to the First Schedule to the Integrated Customs Tariff Regulations No. 5 of 1991 and will be configured into the ASYCUDA System.

Clause 1 defines the terms “CIF value” and “home use”.

Clause 2 makes provision for the imposition of the Goods Tax.

Clause 3 stipulates that the applicable rate is to be found in the column entitled Goods Tax in the Integrated Customs Tariff.

Clause 4 makes provisions for the Governor in Council to remove or vary the rate of tax.

Clause 5 makes provisions for the House of Assembly to reduce or exempt the tax on goods imported by a specified person by resolution.

Clause 6 makes provision for the Governor in Council to make Regulations under the Act.

Clause 7 provides the citation and commencement.