

Statutory Instruments of Anguilla: 22/2025

Gazette Dated: 31st July, 2025

GENERAL SERVICES TAX ACT, 2025

GENERAL SERVICES TAX REGULATIONS, 2025

Regulations made by the Minister under section 100 of the General Services Tax Act, 2025.

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Registration

1. (1) A person who makes or intends to make taxable supplies, but is not required to apply for registration under section 10(1) of the Act, may apply to the Comptroller for voluntary registration.

(2) Where an application for voluntary registration is made to the Comptroller, the Comptroller may grant such application where the applicant satisfies the following conditions—

- (a) the applicant's business and business location are identifiable and the address and other information of the applicant or his representative are provided to the Comptroller's satisfaction;
- (b) the applicant demonstrates to the Comptroller's satisfaction that the record keeping requirements of section 61 of the Act are in place;
- (c) the applicant provides to the Comptroller's satisfaction evidence that the applicant makes or intends to make taxable supplies and such evidence may include—
 - (i) bank loans and revenue projections,
 - (ii) contracts or other details of arrangements to make taxable supplies,
 - (iii) feasibility studies,
 - (iv) purchase of capital equipment, and

- (v) any other information deemed acceptable by the Comptroller;
- (d) the applicant demonstrates to the Comptroller's satisfaction his compliance with other tax laws administered by the Inland Revenue Department and the Customs Department.

Value of supply for services referred to in section 15 of the Act

2. (1) Where a taxable person applies services acquired for use in a taxable activity to a different use, including the provision of services to an employee for personal use, such application of services shall be treated in accordance with section 15 of the Act, as a supply by the taxable person in the course of or in the furtherance of that taxable activity.

(2) Where a taxable person makes a supply of services referred to in subsection (1), the value of the supply is the lesser of the following—

- (a) the consideration paid or payable by the taxable person for those services; or
- (b) the fair market value of the supply.

(3) Where a taxable person referred to in subsection (1) applies less than the entire services to a different use, the value of the supply shall be the value of the portion of the goods or services applied to a different use.

(4) For the purpose of subsection (3), the value of the supply of services that are applied to a different use is—

- (a) the percentage that the cost of the services applied to the different use bears to the original cost of the entire services to which subsection (3) refers; or
- (b) if the registered person has documentary proof of the portion of the current fair market value of the services applied to the different use, and it is less than their value as calculated under paragraph (a), that lesser value.

(5) Where, in a particular case, the Comptroller considers that the value of the supply of the services applied to the different use, as calculated under subsection (4), is unreasonably high, he may assess a lower value.

(6) If the Comptroller assesses a lower value under subsection (5), he shall record in writing his reasons for doing so.

(7) If—

- (a) a registered person who is a telephone, cable or other service provider, or a reseller, sells to an unregistered person who is a reseller, a prepaid card that can be used to obtain the service provided by the service provider;
- (b) that sale is at a discount from the stated value (exclusive of tax) on the card; and
- (c) the tax on the supply is accounted for separately from that stated value;

the value of the supply is the stated value on the prepaid card.

Others eligible for tax refund

3. (1) A person or organisation referred to in section 37(1) of the Act may apply to the Comptroller for a refund of tax paid or borne on a supply to or import by such persons or organisation.

(2) A claim for refund under subsection (1), shall be submitted in the form prescribed by the Comptroller.

(3) Tax on supplies and imports is refundable under section 37(1) of the Act only if the supplies and imports are related to the basis for the refund claimed under that section, in accordance with the following—

- (a) in the case of refunds permitted by section 37(1)(a) of the Act, the supplies and imports relating to the official purposes of an approved Not for Profit Organisation shall be eligible for refund;
- (b) in the case of refunds permitted by section 37(1)(b) of the Act, the supplies and imports relating to the official purposes of the diplomatic or consular mission shall be eligible for a refund;
- (c) in the case of refunds permitted by section 37(1)(c) of the Act, the supplies and imports specified in the claimant's agreement shall be eligible for a refund;

(4) Upon application in the form specified by the Comptroller, a person entitled to receive refunds under section 37(1)(a), (b) or (c) of the Act shall be issued a taxpayer's identification number for use in making GST refund claims.

(5) The Minister may, after consultation with the Comptroller, from time to time, publish by notice in the *Gazette* the names of persons entitled to such refunds.

Record Keeping

4. The following records shall be maintained in Anguilla in addition to those specified in section 61(1) of the Act—

- (a) records of any GST invoices for which the recipient of the supply requested a copy to be issued;
- (b) invoices other than tax invoices for acquisitions of goods or services by the person;
- (c) records relating to the supply of services to officers, directors, and employees or other persons, whether or not the supplies were made for consideration;
- (d) accounting instruction manuals, systems, programmes and any relevant documentation in use to describe the accounting system;
- (e) records listing and summarising cash receipts and cash payments in respect of daily transactions; and
- (f) any other accounts or records in any way related to the person's taxable activity.

Zero Rate supplies for the purposes of Schedule 1 of the Act

5. Zero-rated supplies for the purposes of Schedule 1(a) of the Act are provided for in Schedule 1, Table 1 of these Regulations.

Exempt supplies for the purposes of Schedule 2 of the Act

6. The following supplies are specified as exempt supplies for the purposes of Schedule 2, item 2(c) and (d) of the Act—

- (a) a supply of medical services specified in Schedule 2, Table 1 of these Regulations;

- (b) a supply of education services specified in Schedule 2, Table 2 of these Regulations.

Citation and commencement

7. These Regulations may be cited as the General Services Tax Regulations, 2025 and shall come into force on the 1st day of August, 2025.

SCHEDULE 1

ZERO RATED GOODS AND SERVICES

(Section 16 and Schedule 1 of the Act, and section 5)

Table 1
Exports of Goods and Services

1. The exports of goods and services referred to in section 5 of these Regulations are as follows—
 - (a) a supply of goods where the supplier enters the goods for export pursuant to the section 34 of the Customs Act, and the goods are exported from Anguilla to a destination country outside Anguilla by the supplier;
 - (b) a supply of services directly in connection with land, or any improvement to the land, located outside Anguilla;
 - (c) a supply of services directly in respect of—
 - (i) personal property located outside Anguilla at the time the services are rendered;
 - (ii) goods temporarily imported into Anguilla under the special regime for temporary imports specified in the Customs Act;
 - (iii) a supply of goods referred to in paragraphs (i) or (ii) as exported from Anguilla;
 - (d) a supply of services—
 - (i) by the Anguilla Air and Sea Ports Authority to a ship; or
 - (ii) by the Anguilla Air and Sea Ports Authority to an unregistered non-resident who is the owner or operator of the ship or aircraft, as the case may be, used by that person in international commercial services, for consumption or use in connection with that ship or aircraft;
 - (e) a supply of services comprising of—
 - (i) the filing, prosecution, granting, maintenance, transfer, assignment, licensing, or enforcement of any intellectual property right for use outside Anguilla;
 - (ii) incidental services necessary for the supply of services referred to in paragraph (i); or
 - (iii) the acceptance by a person of an obligation to refrain from pursuing or exercising in whole or in part any intellectual property right for use outside Anguilla;

2. The following definitions apply in this Schedule—

“export country” means any country other than Anguilla to which goods or services are exported but does not include a specific country or territory that the Governor, by proclamation in the *Gazette*, designates as one that is not an export country;

“exported from Anguilla”, in relation to any movable goods supplied by a registered person under a sale or a credit agreement, means—

- (a) consigned or delivered by the registered person to the recipient at an address in an export country as evidenced by documentary proof acceptable to the Comptroller; or
- (b) delivered by the registered person to the owner or charterer of a foreign-going aircraft or vessel when such aircraft or vessel is going to a destination in an export country and such goods are for use or consumption in such aircraft or vessel, as the case may be;

“foreign-going aircraft or vessel” means an aircraft or sea-going vessel engaged in the transportation for reward of passengers or goods wholly or mainly on journeys between ports in Anguilla and ports in export countries;

“intellectual property rights” means a patent, design, trade mark, copyright, know-how, confidential information, trade secret, or similar rights.

SCHEDULE 2

(Section 17 and Schedule 2 of the Act and section 6)

EXEMPT SUPPLIES

Table 1

A Supply of Medical Services

A supply of the following medical services is exempt from GST—

- (a) a supply of qualified medical services;
- (b) laboratory, x-ray, magnetic resonance imagery, sonogram, computerised tomography, electrocardiography or other imaging services or other diagnostic services;
- (c) medical devices provided as part of the supply of qualified medical services;
- (d) the use of operating rooms, case rooms, or anaesthetic facilities, including necessary equipment or supplies;
- (e) the use of radiotherapy, physiotherapy, or occupational therapy facilities in rendering exempt medical services;
- (f) services rendered by the medical facility staff (including orderlies or technicians) in connection with exempt medical services;
- (g) preventative and general dentistry, dental, periodontal, and endodontal services rendered in connection with a disease, trauma, or congenital deformity;
- (h) psychoanalytic services; and
- (i) psychiatric services.

Table 2

A Supply of Education Services


A supply of education services in and by the following institutions and persons is exempt from GST—

- (a) an education institution as defined by Education Act including public schools, private education institutions, assisted private schools, home education, academies established to support home education, and denominational schools;
- (b) a technical college, community college, or university;
- (c) an educational institution established for promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons (inclusive of training centres);
- (d) an institution established for training of sport persons; or
- (e) in an institution established for arts training.

The following services are considered to be included in the tuition and school fees and are exempt from GST when the education service is being provided by an institution or person referred to above—

- (a) Tuition and School fees;
- (b) Tuition and instruction provided in a classroom environment;
- (c) Extra curriculum classes for subjects normally taught in school;
- (d) After school clubs;
- (e) Vocational training;
- (f) Catering services where provided as part of a tuition package or school fees;
- (g) Arranging work experience;
- (h) Counselling and careers guidance;
- (i) Examination services;
- (j) School trips;
- (k) Extended care after school;
- (l) School bus services.

Made by the Minister this th 30 day of July, 2025



Cora Richardson Hodge
Premier and Minister of Finance