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Inland Revenue Department

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FOR IMMEDIATE RELEASE

To All Providers of Commercial Rental Spaces:

This is a reminder that commercial rental properties are considered taxable supplies under the Goods and Services Tax (GST) Act and are therefore subject to GST registration requirements. This requirement applies to both GST-registered taxpayers and non-GST-registered individuals or entities whose rental income may meet or exceed the threshold of EC \$300,000.00.

These requirements apply to any business providing rental spaces, regardless of the lease type or duration. Under the GST Act, commercial rental space includes any property leased or rented for business purposes, such as:

- **Retail Spaces** – Stores, shopping centers, and showrooms rented for selling goods or services.
- **Office Spaces** – Facilities leased to businesses for administrative, professional, or other business-related activities.
- **Industrial Spaces** – Warehouses, factories, and manufacturing facilities used for industrial operations.
- **Hospitality and Entertainment Venues** – Event halls, conference centers, and theaters rented for public or private functions.
- **Mixed-Use Properties** – Spaces with both residential and commercial units, where the commercial portion is used for business activities.
- **Parking Facilities** – Paid parking spaces or garages rented to businesses or individuals.

Please note that agricultural or farming spaces are exempt from GST registration under Schedule 2, Part 2 (k) of the GST Act.

All providers must obtain a valid business license to operate legally, as failure to comply with these regulations may result in penalties, fines, or other legal actions. The Inland Revenue Department (IRD) is committed to maintaining a fair and transparent tax system by ensuring that all eligible rental providers are registered for GST. Starting **November 18, 2024**, any provider operating without proper registration will be in violation of the law and subject to citation.

We urge all operators to complete the required GST registration and obtain a business license promptly. To begin the registration process or apply for a business license, please visit the Inland Revenue Department or contact us at Inlandrevenue@gov.ai for assistance.

We appreciate your cooperation in adhering to local laws and regulations.

Kind regards,

Lonnie Hobson (Mr.)
Comptroller, Inland Revenue Department

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