

## WHEN DOES A SUPPLY OF GOODS OR SERVICES OCCUR?

The earliest of:

- a. When the goods are delivered or services performed;



- b. An invoice for the supply is issued by the supplier; or



- c. Any consideration for the supply is received.



FOR MORE INFORMATION

Visit  
[ird.gov.ai](http://ird.gov.ai)

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# FAQs

FREQUENTLY ASKED QUESTIONS

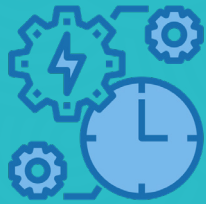
## SUPPLIES



GOODS AND SERVICES TAX  
“Growing Sustainably Together”

Source: Goods and Services Act 2021

## WHAT ARE TAXABLE ACTIVITIES?



An activity conducted regularly or continuously whether or not for profit. It does not include private recreational pursuits, hobbies or the supply of exempted goods and services.

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## WHAT ARE TAXABLE SUPPLIES?



Goods sold or services provided in Anguilla in the course of a taxable activity carried on by a GST registrant.

NB: A taxable supply includes standard and zero-rated supplies, but not exempt supplies.

## WHAT ARE THE DIFFERENT TYPES OF SUPPLIES?

### EXEMPT

Supplies on which no GST is charged (i.e. no GST rate is applied).

### ZERO-RATE

Taxable supplies at a rate of zero.

### STANDARD RATE

All goods and services supplied in Anguilla which are neither subject to the zero rate nor exempt from GST.

### MIXED

Where both taxable and exempt supplies are made.

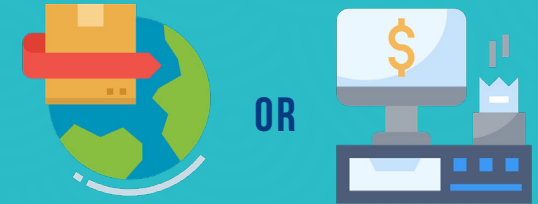
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## WHAT IS THE VALUE OF SUPPLY?

The amount of consideration, which could be monetary or non-monetary.

NB: Consideration refers to the total amount paid or payable in money or kind.

## WHEN DO I PAY GST?



GST is paid at the time of import or when goods or services are purchased domestically from a GST registered taxpayer.

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## WHEN DO I CHARGE GST?



As a GST registered taxpayer, you charge GST when you sell a taxable good or service.