

WHO PAYS GST?



All persons and businesses who purchase or import most goods or services will be required to pay GST.

CAN ANYONE CHARGE GST?

No. Only GST registered taxable persons are entitled to charge and collect GST for the government.



WHAT IS A TAXABLE PERSON?

A taxable person is a business or person engaged in taxable activity and registered for GST or required to be registered.



FOR MORE INFORMATION

Visit
ird.gov.ai

GOVERNMENT OF ANGUILLA
Inland Revenue Department

P.O Box 60
Former NBA Building
The Valley,
Anguilla, AI-2640

Phone: (264)497-8334
Email: inlandrevenue@gov.ai

Monday - Friday
8am - 3pm



Follow us on
Facebook

@AnguillaIRD

FAQs

FREQUENTLY ASKED QUESTIONS

WHAT IS



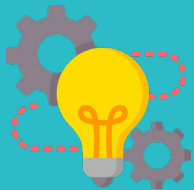
GOODS AND SERVICES TAX
“Growing Sustainably Together”

Source: Goods and Services Act 2021

WHAT IS GST?

GST is a tax on consumption – it is charged on the value of imports and on the value added (mark-up) on goods and services supplied by one business to another or to final consumers.

WHY IS ANGUILLA INTRODUCING GST?



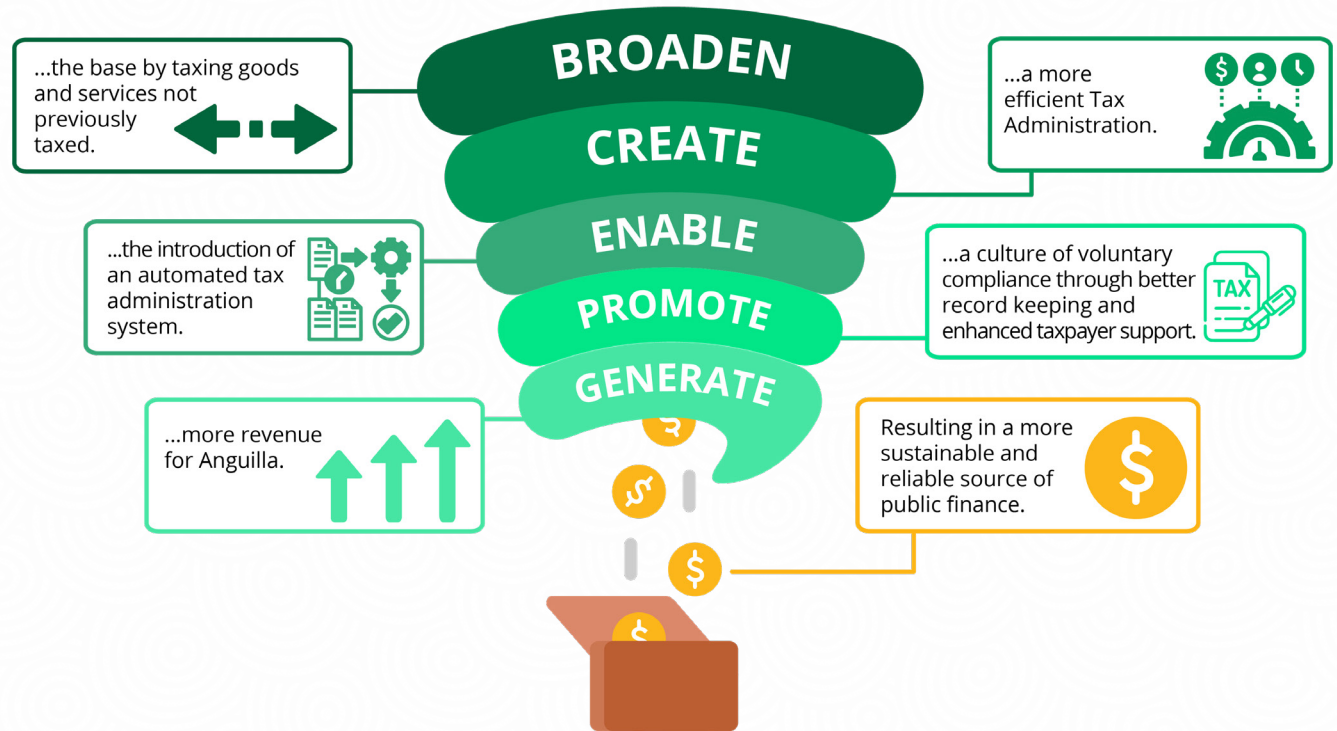
GST is a broad-based tax (covering most goods and services).

It is a part of the Government's reform programme aimed at achieving fiscal sustainability.



GST will be introduced in Anguilla on 1st July 2022 at a rate of 13% and threshold of EC\$300,000.

UNDERSTANDING TAX REFORM



WHAT IS GST REPLACING?

