



17 December 2024

Dear Stakeholders,

We are pleased to announce that, effective December 19 2024; the Government of Anguilla has zero-rated specific food items under the GST Act. This initiative aims to alleviate the cost of living for households while ensuring compliance with our tax obligations.

Key Highlights for Consumers

1. No GST on Selected Food Items:

You will no longer pay GST on a wide range of essential food items (*Refer to the attached Simplified List for details on zero-rated items*).

2. Retail Pricing Adjustments:

- Retailers are expected to adjust prices to reflect the removal of GST.
- For transparency, the Consumer Unit will monitor pricing to ensure fair practices and issue updates where necessary.

3. Consumer Affairs Unit Role:

- The newly established unit will assist consumers in understanding pricing mechanisms and addressing concerns related to zero-rated items.
- If you suspect discrepancies, contact us at 264-497-2547/264-476-0717

Key Points for Businesses

1. At Customs - Importation of Zero-Rated Food Items:

- **No GST will be applied** at the point of entry for zero-rated food items. Importers must accurately declare goods to benefit from this status.
- Customs officers will verify that items qualify as zero-rated based on the Integrated Customs Tariff. Ensure your documentation matches the goods imported.

2. Inland Revenue Department (IRD) Role:

- The IRD will oversee compliance with zero-rating rules and assist GST-registered businesses in applying appropriate tax treatments.
- Input tax credits can still be claimed for GST paid on operational expenses related to zero-rated goods (e.g., electricity or telephone).

3. Retailers' Responsibilities:

- Update your point-of-sale systems to exclude GST from zero-rated items.
- Display accurate prices to consumers, reflecting the removal of GST.

4. Pricing Transparency:

- Businesses must maintain records to demonstrate compliance with the zero-rating changes. Audits may be conducted to ensure adherence.



(264) 497 8334

inlandrevenue@gov.ai

Inland Revenue Department

P.O. Box 60, The Former NBA Building

The Valley, Anguilla, AI-2640

Government Oversight

- **Collaboration Between Customs, IRD, and Consumer Affairs Unit:**
 - Customs will ensure proper application of zero-rated GST at the port of entry.
 - The IRD will manage compliance and guidance for businesses.
 - The Consumer Affairs Unit will focus on monitoring prices and addressing consumer concerns.

This policy aligns with our commitment to economic development and the welfare of all residents. Thank you for your cooperation in making this transition smooth and effective.

For further details, please consult the **Simplified List for Public Consumption** or contact the respective departments:

- **Customs Department:** hmcustoms@gov.ai 264-497-2513
- **IRD:** GST@gov.ai inlandrevenue@gov.ai 264-497-8334
- **Consumer Unit:** Consumer.Affairs@gov.ai 264-497-2547 or 264-476-0717

Sincerely,

Lonnie L. Hobson

Comptroller, Inland Revenue Department



SIMPLIFIED ZERO-RATE LIST FOR PUBLIC CONSUMPTION Chapter 2 of Integrated Customs Tariff

Includes all meat and organs of the following animals, whether fresh, chilled, frozen, bone-in/out, cut into pieces or whole:

Bovine (Meat and parts of cattle, including cuts of all kinds and oxtails)
Swine (Meat and parts of pigs, including cuts of all kinds)
Sheep & Goat
Turkey & Duck
Chicken
Geese

It also includes salted, brined, dried, and smoked meats, including, but not limited to:

Pork Bacon/Belly
Beef Bacon
Turkey Bacon
Salted/brined Pigtails
Salted/brined Beef

Chapter 3 of the Integrated Customs Tariff

Includes all fish and seafood, whether fresh, chilled, frozen, preserved, smoked, bone-in/out, cut into pieces or whole. The list below includes but is not limited to the following:

Salmon	Lobster	Scallops
Tilapia	Crab	Mussels
Halibut	Shrimp	Cuttlefish
Trout	Prawns	Octopus
Cod	Crawfish	Abalone
Haddock	(Salt Fish)	Conch
Hake	Smoked Herring	Sea Eggs
Pollock		
Swordfish		
Tuna		

Chapter 4 of the Integrated Customs Tariff

Includes all dairy products, whether sweetened, powdered or concentrated. The list below includes but is not limited to the following:

Whole Milk	Yogurt	Dairy Spreads
Skimmed Milk	Whey and Modified Whey	Cheese, whether processed or not
Low-fat Milk	Butter (Salted and Unsalted)	Eggs
Condensed Milk	Ghee	Natural Honey
Powder milk		



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Chapter 5 of the Integrated Customs Tariff

Includes guts, bladders and stomachs of animals other than fish, whether whole or in pieces, and whether or not edible, fresh, chilled, frozen, salted, in brine, dried or smoked.

Tripe
Sausage Casings

Chapter 7 of the Integrated Customs Tariff

Includes all vegetables, whether fresh, frozen, cooked or uncooked, provisionally preserved, dried, Shelled, split or skinned.

Potatoes	Peppers
Tomatoes	Spinach
Onions, Shallots, Garlic, Leeks etc	Artichokes
Cabbage, cauliflowers, kale etc	Olives
Lettuce	Pumpkins, Squash & Gourds
Carrots, turnips, radishes, beetroot, etc	Sweet Potatoes
Cucumbers	Cassava
Leguminous vegetables (Peas & Beans)	Taro
Asparagus	Yams
Eggplants	Yautia
Celery	Dasheen
All Mushrooms	Eddoes, Tannia, etc.
Onion powder	Garlic powder
Dried Leguminous vegetables(Peas & Beans etc)	



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Chapter 8 of the Integrated Customs Tariff

Includes all fruit and nuts, whether fresh, frozen, cooked or uncooked, provisionally preserved, dried, shelled, split or skinned.

Coconuts	Macadamia Nuts	Apples, pears, etc.
Brazil Nuts	Pine nuts	Apricots
Almonds	Bananas & Plantains	Strawberries
Hazelnuts	Cranberries	Durians, etc.
Walnuts	Cherries	Currants (Black, white or red)
Chestnuts	Grapes	Raspberries, blackberries, mulberries, etc.
Pistachios	Kiwis	Melons & Papayas (all types including watermelons)
Dates, figs, pineapples, avocados, guavas, mangoes, etc.	Oranges, mandarins, tangerines, clementines, grapefruit, lemons, etc.	

Chapter 9 of the Integrated Customs Tariff

This includes coffee, tea, and maté, whether or not roasted, decaffeinated, flavoured; and spices, whole, crushed or powdered.

Coffee	Vanilla
Coffee husks and skins	Cinnamon
Coffee substitutes containing coffee in any proportion	Cloves
Teas (inclusive of green, black and other teas)	Nutmeg
Mate	Mace
Pepper	Cardamom
Paprika	Seeds of Coriander
Pimento	Seeds of Cumin
Anise, Badian, Caraway, Fennel, Juniper	Ginger
Saffron	Turmeric
Thyme	Bay Leaves
Curry	Other Spices, including mixtures



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Chapter 10 of the Integrated Customs Tariff

This includes cereal grains including but not limited to the following:

Wheat and meslin	Grain Sorghum
Rye	Buckwheat
Barley	Millet
Oats	Canary Seeds
Maize Corn	Quinoa
White Rice	Triticale
Brown Rice	Other Cereals

Chapter 11 of the Integrated Customs Tariff

This includes wheat gluten, cereal flours, and whole grains, including cereal germ, which are products of milling, including but not limited to the following:

Wheat or Meslin Flour	Coconut Flour
Corn Flour	Malt Flour
Rice Flour	Wheat Starch
Corn Meal	Potato Starch
Arrowroot Flour	Cassava Starch
Banana Flour	Arrowroot Starch
Plantain Flour	Wheat Gluten

Chapter 12 of the Integrated Customs Tariff

This includes but is not limited to oilseeds, oleaginous fruits and miscellaneous grains, seeds and fruit.

Soya beans, including flour and meals	Melon seeds
Dry blanched ground nuts, including flour and meals	Ginseng roots
Linseed (flaxseed), including flour and meals	Sugar Cane
Cotton seeds, including flour and meals	Mauby bark
Castor oil seeds, including flour and meals	Dried Hibiscus (Sorrel)
Pumpkin seeds, including flour and meals	Seaweeds and other Algae
Sunflower seeds, including flour and meals	Locust Beans
Mustard seeds, including flour and meals	Mint
Sage	Basil
Parsley	Oregano



Chapter 13 of the Integrated Customs Tariff

This includes but is not limited to saps and extracts derived from vegetable products, whether or not modified.

Aloe vera extract	Thickeners made of vegetable products
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Chapter 15 of the Integrated Customs Tariff

This includes but is not limited to animal and vegetable fats and oils, whether crude, purified or refined:

Lard	Shortening
Tallow	Corn oil
Soya-bean oil	Sesame oil
Olive oil (Including extra virgin)	Vegetable oil
Pomace oil	Canola oil
Palm oil	Peanut oil
Sunflower-seed oil	Avocado oil
Coconut oil	Pumpkin-seed oil
Linseed oil	Margarine
Grapeseed oil	Rapeseed oil

Chapter 16 of the Integrated Customs Tariff

This includes but is not limited to preparations of meat, fish and other seafood (boiled, steamed, grilled, fried, roasted or otherwise)

Chicken Sausage (including canned)	Canned Corn Beef
Salami Sausage	Canned Tuna
Other Sausage (included canned)	Canned Herring
Canned chicken	Canned Sardines
Canned turkey	Canned Mackerel
Chopped ham	Canned Anchovies
Honey Ham	Luncheon Meat & Spam
Bologne	Cavier(including Cavier substitutes)

Chapter 17 of the Integrated Customs Tariff

This includes but is not limited to Raw Sugar and derivatives (excluding candy)

White Sugar	Maple and Maple Syrup
Brown Sugar	Glucose and Glucose Syrup
Icing Sugar	Cane Molasses
Lactose and Lactose Syrup	



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Chapter 18 of the Integrated Customs Tariff

This includes Cocoa and Cocoa preparations (excluding chocolate candy and chocolate-covered items)

Cocoa beans (raw/roasted)	Cocoa Powder
Cocoa Paste	Hot Chocolate Preparations

Chapter 19 of the Integrated Customs Tariff

This includes but is not limited to preparations of cereal, flour, milk, etc.

Ovaltine	Bulgur Wheat
Milo	Bread
Pasta	Wafers
Couscous	Ice cream cones
Tapioca	Biscuits (sweetened and unsweetened)
Breakfast Cereals	Cake mixes

Chapter 20 of the Integrated Customs Tariff

This includes but is not limited to preparations of vegetables, fruits, nuts, etc, whether sweetened or not.

Vegetables and fruits prepared or preserved by vinegar or acetic acid	Peanut Butter
Vegetables and fruits otherwise preserved	Maraschino cherries
Jams, Jellies, marmalades	Banana and plantain chips
Fruit and nuts otherwise preserved	Fruit juices (100%), whether frozen, concentrated or otherwise



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Chapter 21 of the Integrated Customs Tariff

This includes all other miscellaneous food preparations but is not limited to the following items listed below.

Extracts and essences	Pepper sauce
Yeasts	Aromatic bitters
Soya Sauce	Soups and broths (liquid and powdered)
Ketchup	Ice-cream and edible ice
Mustard	Coconut milk/powder
Worcestershire	Drink Mixes (kool-aid, tang, etc)
Mayonnaise	All dietary supplements, including food substitutes
Instant coffee	

Chapter 22 of the Integrated Customs Tariff

This includes but is not limited to natural or artificial mineral and aerated waters, whether sweetened or flavoured (not including 100% juice) and vinegar.

Mineral waters	Sports drinks
Purified water	Malt beverages
Spring water	Coconut water
Sodas	Non-alcoholic beer
Juice drinks (not 100%)	Vinegar

Chapter 25 of the Integrated Customs Tariff

This includes salt and sodium chloride, whether or not containing anti-caking agents.

Table salt	Pink Himalayan Salt
Sea Salt	Celtic Salt