



ANGUILLA

**GOODS AND SERVICE TAX (AMENDMENT) ACT, 2022**

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**GOODS AND SERVICES (AMENDMENT) ACT, 2022**

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I Assent

  
Dileeni Daniel-Selvaratnam  
Governor01. vii. 22.  
Date

ANGUILLA

No. 5 /2022

**GOODS AND SERVICE TAX (AMENDMENT) ACT, 2022**

[Gazette Dated: 1<sup>st</sup> July, 2022] [Commencement: Assent under section 57 of the Constitution]

An Act to amend the Goods and Service Tax Act, 2021 (Act No. 18/2021).

ENACTED by the Legislature of Anguilla

**Interpretation**

1. In this Act, the “principal Act” means the Goods and Services Tax Act, 2021 (Act No. 18/2021).

**General amendment**

2. The Principal Act is amended by deleting the phrase—
- (a) “registered person”, and “registered supplier” wherever they appear and substituting the phrases “taxable person”;
  - (b) “registered persons” wherever it appears and substituting the phrase “taxable persons”.

**Amendment of section 1**

3. The Principal Act is amended in section 1 by—
- (a) deleting the definition of “days” and substituting the following—  
““day” means a calendar day”;

(b) deleting the definition of “sales receipt” and substituting the following—

“sales receipt” means a document issued by a registered business to a non-registered buyer or purchaser;” and

(c) deleting the definition of “tax fraction” and substitute the following—

““tax fraction” means the fraction calculated in accordance with the formula—  
 $R/(100 + R)$ ”.

#### **Amendment of section 3**

4. The principal Act is amended in section 3 by—

(a) deleting subsection (9);

(b) deleting the word “Comptroller” where it appears in subsection (21) and substituting the word “Minister”.

#### **Amendment of section 11**

5. The principal Act is amended in section 11 by—

(a) deleting subsection (7) and substituting the following—

“(7) The Comptroller shall issue to each person registered, a certificate of registration and where applicable certified copies of such certificate, which state the name and other relevant details of the taxable person, the date on which the registration takes effect, and the Tax Identification Number of the taxable person.”;

(b) deleting subsection (9) and substituting the following—

“(9) Every registrant is required to display the certificate of registration or certified copies thereof, issued to him under subsection (7) in a conspicuous place at each location at which he engages in taxable activities.”; and

(c) deleting the phrase “writing on an application” and substituting the phrase “writing on an applicant” in subsection (14).

#### **Amendment to section 15**

6. The principal Act is amended in section 15 by—

(a) deleting subsection (3) (b) (ii); and

(b) deleting subsection (15).

#### **Amendment of section 22**

7. The principal Act is amended in section 22(4) by deleting the phrase “Comptroller of GST” and substitute with “Minister”.

**Amendment to section 24**

8. The principal Act is amended in section 24 by—

- (a) deleting subsection (1)(d); and
- (b) deleting the phrase “a sales receipt or” where it appears in subsection (2).

**Amendment to section 28**

9. The principal Act is amended by deleting section 28 and substituting the following—

“28. (1) A taxable person making a taxable supply to another taxable person, hereinafter referred to as a “registered recipient”, is required to provide the registered recipient with an original tax invoice for the taxable supply containing such particulars as specified in item 1 of Schedule 3 within 40 days of the date of supply.

(2) A taxable person making a taxable supply to an unregistered recipient, is required to provide such unregistered recipient with a sales receipt for the taxable supply containing such particulars as specified in item 2 of Schedule 3.

(3) A person is prohibited from providing a tax invoice in circumstances other than those specified under this section.

(4) Subject to subsection (6), a taxable person shall issue only one tax invoice for each taxable supply.

(5) Where—

- (a) a registered recipient has not received a tax invoice within 40 days after the date of a supply; or
- (b) the invoice received by the registered recipient needs modifying or adjusting for good reason;

the registered recipient may request, in writing, that the taxable person provides a tax invoice or modified tax invoice in respect of the taxable supply and the taxable person is required to comply with the request within 10 days after receiving it.

(6) Where a registered recipient claims to have lost the original tax invoice as referred to in this section for a taxable supply, the taxable person may provide a copy clearly marked “copy”.

(7) For the purpose of this section—

“registered recipient” means a taxable person who receives a taxable supply from a taxable person;

“unregistered recipient” means a person who is not a taxable person who receives a taxable supply from a taxable person.”

**Amendment to section 61**

10. The principal Act is amended in section 61 by inserting the following new subsection after subsection (2)—

“(2a) A taxable person or any other person liable for tax under this Act who provides retail supplies shall be required to use a point of sales system for the recording of sales and issuing of sales receipts.”.

**Amendment to section 88**

11. The principal Act is amended in section 88 by deleting the phrase “\$15,000” and substituting the phrase “\$500”.

**Amendment to section 97**

12. The principal Act is amended in section 97(2)(a) by deleting the phrase “65(5)” and substituting the phrase “64(5)”.

**Amendment to section 106**

13. The principal Act is amended in section 106 by deleting subsection (10).

**Amendment to Schedule 2**

14. The principal Act is amended in Schedule 2—

(a) by deleting the phrase “other than Domestic financial services provided for an explicit fee” from item 2 (a);

(b) by deleting the phrase “12” in item 2(h) and substituting the phrase “17”;

(c) by deleting item 2(j) to 2(o) and substituting the following—

“(j) a supply of the following immovable property—

(i) vacant land,

(ii) a residential dwelling, that is—

(A) resold by the initial purchaser including all subsequent sales of such property, and

(B) sold by the first time owner after 2 years of continuous occupancy of such premises by the owner or his immediate family,

(iii) a tourism accommodation development such as condominiums, villas, hotels, resorts and similar establishments and luxury real estate products as defined under the Resort Residence Annual Levy Act, 2021;

(k) a lease, licence, hire rental of land to the extent that it is to be used for agricultural purposes;

(l) a lease, licence, hire rental of land to the extent that it is to be used for tourism accommodation development;

- (m) a lease, licence, hire rental of land except for in item (j), where the lease is for 183 days or more;
  - (n) a supply of religious service by an approved religious organisation;
  - (o) a supply of piped water from the Water Corporation of Anguilla to consumers in Anguilla and excludes bottled or any other packaged or distilled water;
  - (p) goods imported by Anguillians returning home for permanent residence as may be provided in regulations made under this Act;
  - (q) a supply of public domestic transport and international transport;
  - (r) a supply of a game of chance;
  - (s) a supply of fuel specifically gasoline, diesel and liquid propane gas;
  - (t) bikes and bike parts;
  - (u) goods approved for Conditional Exemption.”
- (d) by inserting the following item after item 2—

“3. Item 2 (s) of this Schedule shall come into force on 1 July 2022 and shall expire on 30 June 2023.”.

### **Amendment to Schedule 3**

15. The principal Act is amended by deleting Schedule 3 and substituting the following—

**“SCHEDULE 3**  
(Sections 28 and 29)

TAX INVOICES, SALES RECEIPTS, TAX CREDIT NOTES AND TAX DEBIT NOTES FOR  
PURPOSES OF SECTIONS 28 AND 29

1. A tax invoice as required by section 28(1) shall contain the following particulars—
- (a) the words “tax invoice” in a prominent place;
  - (b) the name, address, and GST registration number of the taxable person making the supply;
  - (c) the name, address, and GST registration number of the registered recipient of the supply;
  - (d) the individualised serial number and the date on which the tax invoice was issued;
  - (e) a description of the goods or services supplied;
  - (f) the quantity or volume of the goods or services supplied; and
  - (g) the consideration for the supply in Eastern Caribbean currency, excluding GST, the rate of GST, the total amount of the GST charged and the consideration including GST.
2. A sales receipt as required by section 28(2) shall contain the following particulars—

- (a) the words “sales receipt” in a prominent place;
- (b) the name, address, and GST registration number of the taxable person making the supply;
- (c) the individualised serial number and the date on which the sales receipt was issued;
- (d) a description which identifies the goods or services supplied;
- (e) the quantity or volume of the goods and services supplied;
- (f) for each GST rate applicable, the consideration for the supply in Eastern Caribbean Currency, including or excluding the GST amount;
- (g) the total consideration and the GST amount.

3. A tax credit note as required by section 29(1) shall contain the following particulars—

- (a) the words “tax credit note” in a prominent place;
- (b) the name, address, and GST registration number of the taxable person making the supply;
- (c) the name, address, and GST registration number of the recipient of the supply;
- (d) the individualised serial number and the date on which the tax credit note was issued;
- (e) the value of the supply shown on the tax invoice, the correct amount of the value of the supply, the difference between those two amounts, and the tax charged that relates to that difference;
- (f) a brief explanation of the circumstances giving rise to the issuing of the tax credit note; and
- (g) information sufficient to identify the taxable supply to which the tax credit note relates.

4. A tax debit note as required by section 29(3) shall contain the following particulars—

- (a) the words “tax debit note” in a prominent place;
- (b) the name, address, and GST registration number of the taxable person making the supply;
- (c) the name, address, and GST registration number of the recipient of the supply;
- (d) the individualised serial number and the date on which the tax debit note was issued;
- (e) the value of the supply shown on the tax invoice, the correct amount of the value of the supply, the difference between those two amounts, and the tax that relates to that difference;
- (f) a brief explanation of the circumstances giving rise to the issuing of the tax debit note; and
- (g) information sufficient to identify the taxable supply to which the tax debit note relates.”.



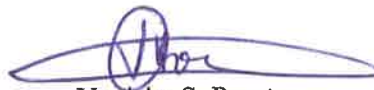
**Citation**

16. This Act may be cited as the Goods and Services Tax (Amendment) Act, 2022.



Mrs. Barbara Webster-Bourne  
*Speaker*

Passed by the House of Assembly this 30<sup>th</sup> day of June, 2022.



Vanisha S. Proctor  
*Clerk of the House of Assembly (Acting)*

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