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## FOR IMMEDIATE RELEASE

**Comptroller of the Inland Revenue Department (IRD) advises of the requirement for retailers to operate a programmable Point of Sale (POS) system for the recording of sales and the issuing of sales receipts.**

**The Valley, Anguilla** – Section 61, subsection 10(2a) of the Goods and Services Tax (GST) (Amendment) Act stipulates the following, “A taxable person or any other person liable for tax under the GST Act who provides retail supplies shall be required to use a Point of Sale system for the recording of sales and issuing of sales receipts.

GST taxable persons conducting any of the business activities specified below are considered to be retailers.

- Supermarkets, grocery stores and convenience stores
- Beauty supply stores
- Pharmacies
- Restaurants and Bars
- Hardware stores
- Boutiques
- Stationaries/Book stores
- Auto parts and accessories stores

To this end, the Government of Anguilla through the Customs (Exemption on Point of Sales System from Customs Duties) Regulations, 2022 approved the exemption of Customs duty on importation of these systems through 31<sup>st</sup> December 2022. Point of sales system as defined in the Customs Regulations refers to “the electronic equipment and software performing the sales transaction and processing the credit or debit card payments in a business.” **GST taxable persons are strongly encouraged to take advantage of the exemption before the expiry date.**

For more information, please refer to the Guide for Keeping Proper Books and Records which is available on the IRD’s website. Please also feel free to contact the Department at [gst@gov.ai](mailto:gst@gov.ai) or [inlandrevenue@gov.ai](mailto:inlandrevenue@gov.ai) and visit our website and Facebook page for the most current publications on GST.

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