

## Regulations of Anguilla: 51 /2023

Gazette Dated: 13<sup>th</sup> December, 2023

## GOODS AND SERVICES TAX ACT, 2021 (ACT NO. 18/2021)

## GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS, 2023

Regulations made by the Minister under section 100 of the Goods and Services Tax Act, 2021.

**Interpretation**

1. (1) In these Regulations—

“principal Regulations” means the Goods and Services Tax Regulations, 2021.

**Amendment of section 10**

2. The Principal Regulations is amended in section 10 by deleting paragraph (b) and substituting the following—

“(b) a supply of Insurance services in the course of carrying on an insurance business in or from Anguilla;”.

**Amendment of Schedule 1**

3. The principal Regulations is amended in Schedule 1—

(a) in Table 2 by—

(i) deleting the entire row which references Commodity Code 8907.10; and

(ii) inserting the following item, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Tractor Spare Parts”

- Front windscreens (windshields), rear windows and other windows specified	8708.22	10
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(iii) inserting the following items, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “*Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies (if used as a tender on a larger fishing vessel) and distress flares*”---

- inflatable (including rigid hull inflatable) boats fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100kg	8903.11	00
- inflatable (including rigid hull inflatable) boats not designed for use with a motor and unladen (net) weight not exceeding 100kg	8903.12	00

(b) in Table 4 by—

- (i) inserting the following item, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Cane sugar and chemically pure sucrose, in solid form.”—

Other	1701.99	00
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- (ii) inserting the following items, in sequential order, in the column labelled “Commodity Description” under the subheading entitled “Vegetables”—

- Mushrooms of the genus Boletus	0709.52	00
- Mushrooms of the genus Cantharellus	0709.53	00
- Shiitake ( <i>Lenthinus edodes</i> )	0709.54	00
- Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anaticum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )	0709.55	00
- Truffles ( <i>Tuber spp.</i> )	0709.56	00

-Manoic (cassava)	<b>0714.10</b>	<b>00</b>
- Sweet potatoes	0714.20	<b>00</b>
- Yams ( <i>Dioscorea spp.</i> )	0714.30	<b>00</b>
- Taro ( <i>Colocasia spp.</i> )	0714.40	<b>00</b>

-Arrowroot	<b>0714.90</b>	<b>10</b>
- Dasheens	0714.90	<b>20</b>
-Eddoes	0714.90	<b>30</b>
- Tannias	0714.90	<b>40</b>
- Other	0714.90	<b>90</b>

**Amendment of Schedule 2**

4. The principal Regulations is amended in Schedule 2 by—

(a) deleting Table 1 and substituting the following—

<p><b>“Table 1</b></p> <p><b><u>A Supply of financial services (other than Domestic financial services provided for an explicit fee)</u></b></p> <p>A supply of financial services as defined in section 1 of the Act is an exempt supply.”;</p>
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(b) by inserting the following Table after Table 3—

<p><b>Table 3A</b></p> <p><b><u>A Supply of Over the Counter Pharmaceuticals, medical supplies and medical equipment</u></b></p> <p>“A supply of medical supplies, medical equipment and over the counter medication is exempt from GST.</p>
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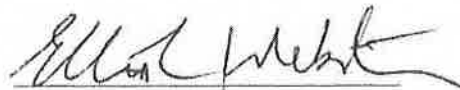
(c) Table 4 by deleting the phrase “(e) by persons offering private educational tuition.” and substituting the following phrase—

“(e) in an institution established for arts training.”.

**Citation**

5. The principal Regulations may be cited as the Good and Services Tax (Amendment) Regulations 2023.

Made by the Minister this 8<sup>th</sup> day of December, 2023



Dr. Ellis L. Webster  
**Premier and Minister of Finance**

