THE ANGUILLA HOUSE OF ASSEMBLY

RESOLUTION

MOTION No: 7/2024-5/12HOA

APPROVAL OF
GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS, 2024

Statutory Instruments of Anguilla No.:36/2024

RESOLUTION

BE IT RESOLVED that this House of Assembly, pursuant to section 100 of the Goods and Services Tax Act, 2021 approves the Goods and Services Tax (Amendment) Regulations, 2024 made by the Minister of Finance on the 18th day of December, 2024.

Barbara Webster-Bourne
Speaker

Approved by the House of Assembly this **23rd** day of **December 2024.**

Lenox J Proctor
Clerk of the House of Assembly

Regulations of Anguilla: 33/2024

Gazette Dated: December, 2024

GOODS AND SERVICES TAX ACT, R.S.A. C. G12

GOODS AND SERVICES TAX (AMENDMENT) REGULATIONS, 2024

Regulations made by the Minister under section 100 of the Goods and Services Tax Act, R.S.A. c. G12.

Interpretation

1. In these Regulations, the "principal Regulations" means the Goods and Services Tax Regulations, R.R.A. G12-1.

Amendment of section 8

2. The principal Regulations is amended in section 8 by inserting the following new subsection after subsection (2)—

"(2a) The items referred to in Schedule 1, Table 2 shall only be zero rated for a farmer or fisher who is—

(a) a registered and paid up member of the Farmers Association or Fisherfolk Association; and

(b) the holder of any valid requisite licences required for his operation.

(2b) In relation to a fisher or farmer who does not meet the requirements set out in paragraphs (2a)(a) and (b), a positive rate of 13% shall be levied on the items referred to in Schedule 1, Table 2 that have imported and purchased by the fisher or farmer.".

Amendment of Schedule 1

3. The principal Regulations is amended in Schedule 1 by—

(a) inserting in Table 2 the following item after the listing "Trawlers of any size"—

"

Commodity Description	Commodity Code	
- - Outboard motors	8407.21	00
- - Other	8407.29	00

";

(b) deleting Table 4 and substituting the following—

"**Table 4**

A supply of food items except alcoholic beverages and confectionary

All food items are zero rated with the exception of the items specified in the table below.
A positive rate of 13% shall be levied on the items specified in the table below.

Commodity Description	Commodity Code	
Confectionary - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	1806.20	00

- Other, in blocks, slabs or bars:		
- - Filled	1806.31	00
- - Not filled	1806.32	00
- Other	1806.90	00
Sugar confectionery (including white chocolate), not containing cocoa.		
- Chewing gum, whether or not sugar coated	1704.10	00
- Other		
- - - Other	1704.90	90
Beer made from malt.		
-- - Beer	2203.00	10
-- - Stout	2203.00	20
-- - Other	2203.00	90
Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
-Sparkling wine	2204.10	00
-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
-- In containers holding 2 litres or less	2204.21	00
--In containers holding more than 2 litres but not more than 10 litres	2204.22	00
-- Other:		
--- Grape must with fermentation prevented or arrested by the addition of alcohol	2204.29	10
-- - Other	2204.29	90
-- Other grape must	2204.30	00
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
-In containers holding 2 litres or less	2205.10	00
-Other	2205.90	00
Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
- - - Shandy	2206.00	10
- - - Other	2206.00	90
Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher		
- - - Bio-ethanol	2207.10	10
- - - Other	2207.10	90
- Ethyl alcohol and other spirits, denatured, of any strength		
- - - Bio-ethanol	2207.20	10
- - - Other	2207.20	90
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
- Spirits obtained by distilling grape wine or grape marc:		
- - - Brandy, in bottles of a strength not exceeding 46% vol	2208.20	10
- - - Other	2208.20	90
- Whiskies:		
- - - In bottles of a strength not exceeding 46% vol	220830	10
- - - Other	2208.30	90
- Rum and other spirits obtained by distilling fermented sugarcane products:		
- - - In bottles of a strength not exceeding 46% vol	2208.40	10

- - - Other	2208.40	90
- Gin and Geneva:		
- - - In bottles of a strength not exceeding 46% vol	2208.50	10
- - - Other	2208.50	90
- Vodka	2208.60	00
- Liqueurs and cordials	2208.70	00
- Other	2208.90	00

".

Amendment of Schedule 2

4. The principal Regulations is amended in Schedule 2, Table 2 by inserting in item 2 the following new paragraph after paragraph (d)—

"(da) medical devices to protect eyes and include sunglasses and any part thereof;".

Commencement of section 8(2a)(a)

5. Section 8(2a)(a) shall be deemed to have come into force on 1st October 2024.

Citation and commencement

6. These Regulations may be cited as the Goods and Services Tax (Amendment) Regulations, 2024 and come into force on 19 December 2024.

Made by the Minister this 18th day of December, 2024

Dr. Ellis L. Webster
Premier and Minister of Finance