

# GST CERTIFICATE

Once registered, you will be issued a Certificate of Registration. The certificate will show:

- name of taxable person);
- trading name (if any);
- address;
- TIN (Tax Identification Number); and
- the effective date of registration.

**YOU MUST DISPLAY THE CERTIFICATE IN A PROMINENT LOCATION AT YOUR PLACE OF BUSINESS.**

If you carry on taxable activities at other locations, you must also display a certified copy of the certificate at each location. The IRD will provide you with certified copies of the certificate.

If lost, mutilated or destroyed, you must request a replacement certificate from the IRD.

**PLEASE DO NOT PHOTOCOPY THE GST CERTIFICATE.**

If you cease operation, you are required to return the certificate to the IRD within 15 days of cessation.



## DISCLAIMER

These notes are for guidance only. They reflect the law and the tax position at the time of publication. They do not replace the legislation or affect your right to object and appeal. If in doubt, you should consult the Inland Revenue Department.

You may find the following documents useful for further explanation on specific issues: -

- GST Act 2021
- GST Regulations 2022
- GST Guide
- Specific Sector Guides




**GOVERNMENT OF ANGUILLA  
Inland Revenue Department**

## CONTACT US

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# I HAVE BEEN REGISTERED FOR GST!

## WHAT'S NEXT?

# YOUR OBLIGATIONS

## 1 DISPLAY YOUR PRICES GST INCLUSIVE

You are required to display, quote and advertise all prices of your goods and services inclusive of GST. This means that all your prices for taxable goods and services should include the GST.

## 2 CHARGING GST

Firstly, you should determine which of the goods and/or services you provide are taxable for GST purposes. These are referred to as standard rated and zero-rated supplies and attract GST at the rates of 13% and 0% respectively. Some goods and services are exempt from GST and therefore are not subject to the tax. The listings of zero-rated and exempt supplies can be found in the GST Act and Regulations.

You must charge GST (to all customers) on all taxable goods and services effective 1 July 2022. It is important to note that only GST registered businesses can charge GST.

## 3 ISSUE TAX INVOICES AND SALES RECEIPTS

You must issue tax invoices to other GST registered businesses and sales receipts to non-registered customers. The tax invoices and receipts must contain the particulars outlined in Schedule 3 of the GST Act. Please refer to the Keeping Proper Books and Records Guide for details and samples.

## 4 FILE YOUR GST RETURN

You are required to file your GST return on or before the 20th of the following month or the next working day if the 20th falls on a weekend or public holiday. See Tax Calendar on IRD's website for due dates.

You will declare your total output tax (GST charged on your sales) and input tax (GST paid on your business purchases) on your monthly GST return. All sales and purchases must be declared in the tax period (month) in which they occur. The input tax is offset against the output tax. If the output tax exceeds the input tax, the difference is what you remit to the IRD. If the input tax exceeds the output tax, an excess credit results which is carried forward to three (3) consecutive periods and if remaining excess credit exceeds EC\$1000, you may apply for a refund.

***Please note that you are required to file a nil return if you had no transaction in a given month.***

## 5 NOTIFY THE IRD COMPTROLLER OF ANY CHANGES TO YOUR BUSINESS

You are required to inform the IRD Comptroller, in writing, of any changes to your business within 15 days of the change occurring. This includes changes to the business or trading name, address, nature of taxable activity and ownership, temporary closure, and cessation of taxable activity.

## 6 KEEP PROPER BOOKS AND RECORDS

You are required to keep proper books and records as outlined in the GST Act and Regulations. Records must be kept in Anguilla, in English and retained for seven (7) years. Additionally, all amounts must be expressed in Eastern Caribbean Dollars (XCD). Please refer to the Keeping Proper Books and Records Guide for more details.

The records must be kept in a form, and contain information, which will enable IRD officers to determine your GST liability or the amount of excess credit and/or refund due.

## 7 FACILITATE OCCASIONAL INSPECTION FROM IRD OFFICERS

GST will operate on a self-assessment system. This means that you will determine GST payable or excess credit due, file a GST return and remit taxes, if any, on a monthly basis without IRD's involvement. Consequently, the IRD will occasionally examine your records to verify that you have remitted the correct amount of tax and correctly calculated excess credit due and assess your overall compliance with the GST legislation.

You are encouraged to cooperate with IRD officers to ensure that inspections are smooth and completed in a timely manner.