

## WHAT IS...

### GST

GST, or the Goods and Services Tax, is a consumption tax charged on a wide range of goods and services.

### OUTPUT TAX

Output tax is the GST charged to customers when they purchase a taxable good or service.

eg. A customer, John, enters your grocery store and buys a pack of snickers. John will pay GST at the register when paying for the snickers. The GST collected from John is an Output Tax.

### INPUT TAX

Input tax is the GST paid on local purchases and imports used in the course of the business.

eg. Your grocery store needs a new refrigerator to be purchased and installed. The company hired charges GST for the new refrigerator and their services. The GST your business pays to the company is an Input Tax as it is a tax paid for a purchase used in the course of the business.



### FOR MORE INFORMATION

Visit  
[ird.gov.ai](http://ird.gov.ai)

**GOVERNMENT OF ANGUILLA**  
Inland Revenue Department

P.O Box 60  
Former NBA Building  
The Valley,  
Anguilla, AI-2640

**Phone:** (264)497-8334  
**Email:** [inlandrevenue@gov.ai](mailto:inlandrevenue@gov.ai)

Monday - Friday  
8am - 3pm



Follow us on  
Facebook

@AnguillaIRD

# FAQs

FREQUENTLY ASKED QUESTIONS

## HOW GST WORKS



Guidance for GST  
Registered Businesses



**GOODS AND SERVICES TAX**  
“Growing Sustainably Together”

Source: Goods and Services Act 2021

## WHEN DO I CHARGE GST?

As a GST registered business, you will charge GST when you sell a taxable good or service.

## WHEN DO I PAY GST?

You will pay GST on importation or when you purchase goods and services domestically from a GST registered business.

## CAN I CLAIM INPUT TAX ON EVERYTHING I BUY?

You can claim input tax on all purchases used in the course of your business. However, there are some exceptions and conditions.

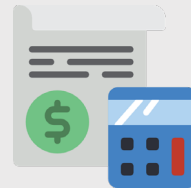
Input tax is not claimable on club membership and there are only special conditions under which claims are allowable on passenger vehicles and entertainment.

You also cannot claim input tax on any purchases for personal use.

## HOW DO I CALCULATE THE GST I PAY TO GOVERNMENT?

### TOTAL OUTPUT TAX AND INPUT TAX

At the end of the month, total all your output tax and input tax and declare the total amounts on your GST return.



### OUTPUT TAX > INPUT TAX

If the output tax exceeds the input tax, the difference is the tax payable to the Government of Anguilla Inland Revenue Department.

This situation occurs when, for example, the GST paid to your business by your customers for purchases of goods and/or services (Output Tax) exceeds the GST your business pays for purchases used in the course of business (Input Tax).

## WHAT IF INPUT TAX IS MORE THAN OUTPUT TAX?

### INPUT TAX > OUTPUT TAX

#### A. CREDIT

If the input tax exceeds the output tax this results in a credit which you will carry forward to the next three (3) months.



#### B. REFUND

If at the end of the three (3) months, you have a credit of EC\$1,000 or more remaining, you may apply to the Comptroller for a refund.

