

CAN I CHANGE MY REGISTRATION?

Yes! You must notify the Comptroller, in writing, within 15 days of—

- (a) any change in the name, address, place of business, constitution, name of partners, or nature of the principal taxable activity or activities of the person
- (b) any change of address from which, or name in which, any taxable activity is carried on by the taxable person
- (c) any change in circumstances if the person ceases to operate or closes on a temporary basis

CAN I CANCEL MY REGISTRATION?

- (a) No application for closure will be processed until the Taxpayer has been registered for at least two (2) years.
- (b) Cancellation of Registration is not allowed for Short Term Guest Accommodation Suppliers, Auctioneers, Public Entertainment Providers/ Promoters, or Statutory Bodies.



FOR MORE INFORMATION



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

Monday - Friday
8am - 3pm



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FAQs

FREQUENTLY ASKED QUESTIONS

REGISTRATION



GOODS AND SERVICES TAX
"Growing Sustainably Together"

Source: Goods and Services Act 2021

WHAT IS THE GST RATE?

13%

WHAT IS THE THRESHOLD FOR REGISTRATION?

EC\$300,000
annual gross sales

WHO SHOULD REGISTER?

If you conduct a taxable activity that involves the supply of goods or services that are taxable and the total value at the end of any period of 12 months or fewer equals or exceeds EC\$300,000.00, you will be required to register for GST.

If you anticipate that you would reach the EC\$300,000 threshold in the coming 12 months you are required to register.

In the case of Short Term Guest Accommodation Suppliers, Auctioneers, Public Entertainment Providers/ Promoters, State or Statutory Body - registration is required from the date of commencement of that activity.

WHAT ARE THE TYPES OF REGISTRATION?

MANDATORY

If you meet the registration requirement you must apply within 15 days of recognizing that the threshold has been met.

VOLUNTARY

If you do not meet the registration requirements but wish to register you may apply to the Comptroller of Inland Revenue for consideration to be registered.

However, there is no guarantee that you would be registered, as it will depend on your ability to keep proper records amongst other things.

ENFORCED

If you are required to register and fail to apply for registration as required, you may be registered from a date determined by the Comptroller i.e the beginning of any period during which taxable activity was discovered.

WHEN TO REGISTER?

WITHIN
15 DAYS

of becoming liable to register

HOW ARE REGISTERED TAXPAYERS IDENTIFIED?

BY THE FOLLOWING:

Taxpayer Identification Number (TIN)
used with all correspondence with the IRD and Customs.

Registration Certificate
displayed noticeably at their place of business.

Public Taxpayer Register
established and maintained by the Comptroller containing the relevant details of all registered persons, and shall be open to the public at all reasonable hours and available in electronic media.