

**Statutory Instruments of Anguilla: 21/2025**

Gazette Dated: 31<sup>st</sup> July, 2025

---

CUSTOMS ACT, R.S.A. C. C169

**INTEGRATED CUSTOMS TARIFF (AMENDMENT) REGULATIONS, 2025**

---

Regulations made by the Governor in Council under section 76 of the Customs Act, R.S.A. c. C169.

**TABLE OF CONTENTS**

**SECTION**

1. Interpretation
2. Amendment of Chapter 2 of the First Schedule
3. Amendment of Chapter 3 of the First Schedule
4. Amendment of Chapter 4 of the First Schedule
5. Amendment of Chapter 5 of the First Schedule
6. Amendment of Chapter 7 of the First Schedule
7. Amendment of Chapter 8 of the First Schedule
8. Amendment of Chapter 9 of the First Schedule
9. Amendment of Chapter 10 of the First Schedule
10. Amendment of Chapter 11 of the First Schedule
11. Amendment of Chapter 12 of the First Schedule
12. Amendment of Chapter 13 of the First Schedule
13. Amendment of Chapter 15 of the First Schedule
14. Amendment of Chapter 16 of the First Schedule
15. Amendment of Chapter 17 of the First Schedule
16. Amendment of Chapter 18 of the First Schedule
17. Amendment of Chapter 19 of the First Schedule
18. Amendment of Chapter 20 of the First Schedule
19. Amendment of Chapter 21 of the First Schedule
20. Amendment of Chapter 22 of the First Schedule
21. Amendment of Chapter 24 of the First Schedule
22. General Amendment of the First Schedule
23. Citation and commencement

### **Interpretation**

1. In these Regulations, the “principal Regulations” means the Integrated Customs Tariff Regulations, 1991 (S.R.O. 1991 No.5).

### **Amendment of Chapter 2 of the First Schedule**

2. The First Schedule of the principal Regulations is amended in Chapter 2 as follows—

In relation to all items listed under HS Code 02.01 to 02.10, the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 3 of the First Schedule**

3. The First Schedule of the principal Regulations is amended in Chapter 3 as follows—

In relation to all items listed under HS Code 03.01 to 03.09, the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 4 of the First Schedule**

4. The First Schedule of the principal Regulations is amended in Chapter 4 as follows—

In relation to all items listed under HS Code 04.01 to 04.10, the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 5 of the First Schedule**

5. The First Schedule of the principal Regulations is amended in Chapter 5 as follows—

In relation to all items listed under HS Codes 0504.00.10, 0504.00.20 and 0504.00.90 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 7 of the First Schedule**

6. The First Schedule of the principal Regulations is amended in Chapter 7 as follows—

In relation to all items listed under HS Code 07.01 to 07.14 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 8 of the First Schedule**

7. The First Schedule of the principal Regulations is amended in Chapter 8 as follows—

- (a) by deleting the phrase “0814.00.10” where it appears as a heading in the column entitled HS Code and substituting the phrase “08.14”;
- (b) in relation to all items listed under HS Code 08.01 to 08.14 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

### **Amendment of Chapter 9 of the First Schedule**

8. The First Schedule of the principal Regulations is amended in Chapter 9 as follows—

In relation to all items listed under HS Code 09.01 to 09.10 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 10 of the First Schedule**

9. The First Schedule of the principal Regulations is amended in Chapter 10 as follows—

In relation to all items listed under HS Code 10.01 to 10.08 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 11 of the First Schedule**

10. The First Schedule of the principal Regulations is amended in Chapter 11 as follows—

- (a) by deleting the phrase “1101.00” where it appears as a heading in the column entitled HS Code and substituting the phrase “11.01”;
- (b) in relation to all items listed under HS Code 11.01 to 1109.00.00 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 12 of the First Schedule**

11. The First Schedule of the principal Regulations is amended in Chapter 12 as follows—

In relation to all items listed under HS Code 12.01 to 12.14 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 13 of the First Schedule**

12. The First Schedule of the principal Regulations is amended in Chapter 13 as follows—

In relation to all items listed under HS Code 13.01 to 13.02 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 15 of the First Schedule**

13. The First Schedule of the principal Regulations is amended in Chapter 15 as follows—

In relation to all items listed under HS Code 15.01 to 15.22 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 16 of the First Schedule**

14. The First Schedule of the principal Regulations is amended in Chapter 16 as follows—

In relation to all items listed under HS Code 16.01 to 16.05 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 17 of the First Schedule**

15. The First Schedule of the principal Regulations is amended in Chapter 17 as follows—

In relation to all items listed under HS Code 17.01 to 17.03 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 18 of the First Schedule**

16. The First Schedule of the principal Regulations is amended in Chapter 18 as follows—

In relation to all items listed under HS Code 18.01 to 18.05 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 19 of the First Schedule**

17. The First Schedule of the principal Regulations is amended in Chapter 19 as follows—

In relation to all items listed under HS Code 19.01 to 19.05 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 20 of the First Schedule**

18. The First Schedule of the principal Regulations is amended in Chapter 20 as follows—

In relation to all items listed under HS Code 20.01 to 20.09 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapter 21 of the First Schedule**

19. The First Schedule of the principal Regulations is amended in Chapter 21 as follows—

In relation to all items listed under HS Code 21.01 to 21.06 the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapters 22 of the First Schedule**

20. The First Schedule of the principal Regulations is amended in Chapter 22 as follows—

- (a) by deleting the phrase “2203.00.00” where it appears as a heading in the column entitled HS Code and substituting the phrase “22.03”;
- (b) by deleting the phrase “2206.00.00” where it appears as a heading in the column entitled HS Code and substituting the phrase “22.06”;
- (c) in relation to HS Codes—
  - (i) 2201.10.10,
  - (ii) 2201.10.20,
  - (iii) 2201.90.10,
  - (iv) 2201.90.90,
  - (v) 2202.10.10,
  - (vi) 2202.10.90,
  - (vii) 2202.91.00,
  - (viii) 2202.99.30,
  - (ix) 2202.99.20,
  - (x) 2202.99.91,
  - (xi) 2202.99.99,
  - (xii) 2209.00.00;

the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “0%” is substituted.

**Amendment of Chapters 24 of the First Schedule**

21. The First Schedule of the principal Regulations is amended in Chapter 24 as follows—

In relation to all items listed under HS Code 24.01, 24.02, 24.03 and 24.04, the phrase “13%” is deleted where it appears under the column entitled “GST”, and the phrase “9%” is substituted.

**General Amendment of the First Schedule**

22. The First Schedule of the principal Regulations is amended by—

- (a) deleting the phrase “13%” wherever it appears under the column entitled “GST” and substituting the phrase “9%”; and
- (b) deleting the phrase “GST” where it appears in the heading of the table, in column 4 and substituting the phrase “Goods Tax”.

**Citation and commencement**

23. These Regulations may be cited as the Integrated Customs Tariff (Amendment) Regulations, 2025 and shall come into force on the 1st day of August, 2025.

Made by the Governor in Council this 30<sup>th</sup> day of July, 2025.

  
\_\_\_\_\_  
Julia Crouch, OBE  
GOVERNOR OF ANGUILLA  
\_\_\_\_\_