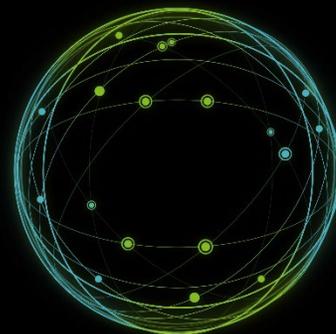


International Tax Anguilla Highlights 2026

Updated January 2026



Investment basics

Currency: East Caribbean Dollar (XCD)

Foreign exchange control: The monetary authority is the Eastern Caribbean Central Bank. There are no foreign exchange controls and, although XCD is the base currency, USD is commonly used.

Accounting principles/financial statements: IFRS applies, although, in practice, the standards applicable in the jurisdiction of a parent company may be used.

Principal business entities: These are the limited liability company, partnership, international business company (IBC), and trust.

Corporate taxation

General

Anguilla is a zero-tax jurisdiction. There is no income tax, capital gains tax, profit tax, or other form of direct taxation on corporations, regardless of residence status, and there are no tax incentives.

Global minimum tax (Pillar Two)

Anguilla has not committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for certain multinational enterprise groups.

Compliance for corporations

There are no compliance obligations for corporations in Anguilla.

Individual taxation

Anguilla is a zero-tax jurisdiction. There is no income tax, capital gains tax, estate tax, or other form of direct taxation on individuals, regardless of residence status.

Compliance for individuals

There are no compliance obligations for individuals in Anguilla.

Withholding tax

There are no withholding taxes in Anguilla.

Anti-avoidance rules

Anguilla is a zero-tax jurisdiction. There are no transfer pricing, interest deduction limitation, controlled foreign company, anti-hybrid, or other anti-avoidance rules in Anguilla.

Goods and services tax

Rates	
Standard rate	Goods tax: 9% General services tax: 13%
Reduced rate	0%

Taxable transactions: Effective 1 August 2025, Anguilla replaced its former goods and services tax (GST) regime with two new laws: the Goods Tax Act 2025 and the General Services Tax Act 2025.

A 9% goods tax applies to the cost, insurance, and freight (CIF) value of imported goods. Essential non-confectionary food items remain exempt.

A 13% general services tax (GNST) applies to services, with certain sectors exempt (including wholesalers, retailers, manufacturers, restaurants, bars, mobile food vendors, catering services, and promoters).

Rates: The goods tax rate is 9% on imports and the GNST rate is 13% on taxable supplies.

Registration: There is no registration requirement for the goods tax.

Registration for GNST is mandatory for service providers with annual revenue in excess of XCD 300,000. Certain businesses are required to register for GNST regardless of annual revenue, including auctioneers, short-term accommodation providers, promoters of public entertainment, and state and statutory bodies. Voluntary registration is possible.

Filing and payment: Goods tax is paid at the port of entry and is nonrefundable. There is no requirement to file tax returns in relation to this tax.

GNST returns generally must be filed monthly, and any tax due must be paid to the Anguillan tax authorities by the 20th day of the month following the tax period. Failure to file a GNST return by the required due date will result in a fine of XCD 2,000 or imprisonment for up to three months, or both. If the return remains outstanding after a further period specified by the tax authorities, an additional fine of XCD 50 per day may be imposed, capped at XCD 2,000 and/or imprisonment for up to three months. Businesses are required to maintain all records and supporting documentation in English, and these records must be retained for seven years after the end of the tax period to which they relate, in case they are requested by the tax authorities for review during an audit.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

Social contributions and payroll taxes: Both the employer and employee contribute 5.75% of an employee's earnings, up to XCD 7,000 per month, to social security. Both the employer and employee pay a stabilization levy of 3% of the employee's salary (capped at XCD 12,000 for the employer only). Salary up to XCD 2,000 per employee is exempt from the stabilization levy. Self-employed individuals are required to contribute 8% of their weekly income to social security and pay a stabilization levy of 6% of their gross earnings above XCD 2,000 per month.

Capital duty: There is no capital duty.

Real property tax: The annual value of property is determined by the Land and Surveys Department. The rate of tax is 0.3% of the value for residential buildings, 0.325% for short-term rental properties, and 0.35% for commercial property. Land without any structures is not subject to property tax. A minimum tax of XCD 250 (for residential properties) or XCD 500 (for all other property classes) is applied to all improvements on a parcel of land.

Transfer tax: The transfer of real property is subject to a tax of 5%, imposed on the greater of the assessed value of the property or the sale proceeds. The tax is payable by the seller. Nonresident purchasers must obtain an alien landholding license and pay stamp duty of up to 12.5% of the freehold value of the property.

Stamp duty: Stamp duty is charged on any document that evidences a legal or contractual relationship between two or more parties. The rates range from 0.01% to 5%.

Net wealth/net worth tax: There is no net wealth tax or net worth tax.

Inheritance/estate tax: There is no inheritance tax or estate tax.

Other: Licensed financial institutions must pay an annual levy of 0.3% of the value of their total assets.

Tax treaties: Anguilla has not entered into any tax treaties.

Tax authorities: Inland Revenue Department

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