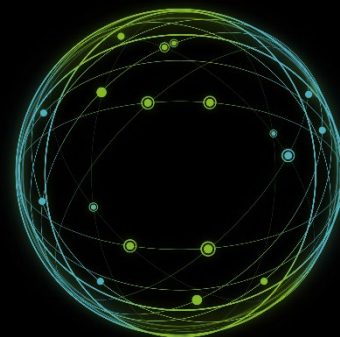


International Tax Antigua and Barbuda Highlights 2026

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 limits on foreign exchange transactions.

Accounting principles/financial statements: IFRS applies, but in practice the standards applicable in the jurisdiction of a parent company may be used. Public companies, friendly societies (charities), and private companies with gross revenue exceeding XCD 4 million or assets exceeding XCD 2 million are required to file audited financial statements with the Registrar of Companies.

Principal business entities: These are the domestic company and partnership.

Corporate taxation

Rates	
Corporate income tax rate	25%
Branch tax rate	25%
Capital gains tax rate	No capital gains tax

Residence: A company is deemed to be resident if it is centrally managed and controlled in Antigua and Barbuda.

Basis: A resident company is taxed on worldwide income. A nonresident company is taxed only on income derived or sourced from Antigua and Barbuda. Branches are taxed in the same way as subsidiaries.

Taxable income: Taxable income is comprised of net profit before tax, adjusted for nondeductible expenses and allowable deductions.

Rate

General

The corporate income tax rate for domestic companies is 25%. A reduced rate of 22.5% applies to banks that offer mortgages, provided they maintain an interest rate of 7% or less throughout the year. A reduced rate of 10% applies to insurance companies registered under the Insurance Act 2007, certain financial institutions, petroleum companies, and telecommunications companies.

Surtax

There is no surtax.

Alternative minimum tax

There is no alternative minimum tax.

Global minimum tax (Pillar Two)

Antigua and Barbuda 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 multinational enterprise groups with annual consolidated revenue of at least EUR 750 million.

Taxation of dividends: Dividends are included in taxable income and are taxed at the 25% corporate income tax rate, with a credit granted for foreign tax already paid on the dividends.

Capital gains: There is no capital gains tax.

Losses: Losses may be carried forward for up to six years, but they may reduce taxable income only by 50%. To use losses, a company must be actively engaged in activities that aim to generate profits. The carryback of losses is not permitted. Group losses are not allowed except in the case of an amalgamation.

Foreign tax relief: Foreign tax credits normally are not granted except in the case of taxes paid in a British Commonwealth jurisdiction that grants similar relief for Antigua and Barbuda taxes or where an applicable tax treaty provides for a credit.

Participation exemption: There is no participation exemption.

Holding company regime: There is no specific holding company regime.

Incentives: Companies and businesses may apply to the Antigua and Barbuda Investment Authority to obtain incentives and concessions. Concessions granted depend on the investment category for the company and other conditions.

Compliance for corporations

Tax year: The tax year is based on the company’s fiscal year end.

Consolidated returns: Consolidated returns are not allowed.

Filing and payment: Tax returns must be filed, and any tax paid, within three months of the company’s fiscal year end, along with the company’s financial statements.

Penalties: The late filing penalty is the greater of XCD 500 or 5% of the tax due, and the late payment penalty is 10% of the tax due. Interest accrues at 1% per month.

Rulings: A ruling may be requested from the tax authorities.

Individual taxation

Antigua and Barbuda does not impose income tax on individuals, but the unincorporated business tax may apply (see “Unincorporated business tax” under “Other taxes on corporations and individuals: Other,” below).

Withholding tax

Rates				
Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual
Dividends	0%	0%	0%	0%
Interest	0%	0%	25%	25%
Royalties	0%	0%	25%	25%

Dividends: Dividends paid to residents or nonresidents are not subject to withholding tax.

Interest: Interest paid to residents is not subject to withholding tax. The withholding tax rate on interest paid to nonresidents is 25%, unless the rate is reduced under an applicable tax treaty.

Royalties: Royalties paid to residents are not subject to withholding tax. The withholding tax rate on royalties paid to nonresidents is 25%, unless the rate is reduced under an applicable tax treaty.

Fees for technical services: Technical service fees paid to residents are not subject to withholding tax. The withholding tax rate on fees for technical services paid to nonresidents is 25%, unless the rate is reduced under an applicable tax treaty.

Branch remittance tax: There is no branch remittance tax.

Anti-avoidance rules

Transfer pricing: As from 1 January 2026, Antigua and Barbuda has implemented transfer pricing legislation to follow the OECD guidelines to ensure that transactions between connected persons are carried out at arm's length.

All connected party transactions must be reported in the annual income tax return and a certification of particulars of the transaction must be submitted to the Commissioner of Inland Revenue.

Interest deduction limitations: There are no interest deduction limitation rules.

Controlled foreign companies: There are no controlled foreign company rules.

Anti-hybrid rules: There are no anti-hybrid rules.

Economic substance requirements: There are no economic substance requirements.

Disclosure requirements: In March 2025, Antigua and Barbuda enacted country-by-country (CbC) reporting legislation applicable to multinational enterprise groups with total consolidated group revenue exceeding USD 850 million. Under this legislation, a CbC report must be filed no later than 12 months after the last day of the reporting entity's fiscal year.

The first reporting year subject to the CbC reporting requirement is the fiscal year commencing on or after 31 December 2024. The CbC notification requirement will first apply for fiscal years ending on 31 December 2025.

Exit tax: There is no exit tax.

General anti-avoidance rule: There is no general anti-avoidance rule.

Sales tax

Rates	
Standard rate	17%
Reduced rate	0%/14% (hotels)

Taxable transactions: Sales tax is imposed on sales of goods or supplies of services within Antigua and Barbuda and the import of goods.

Rates: The standard rate is 17%, with a reduced rate of 14% applying to hotels. Certain goods and services may be zero-rated or exempt.

Registration: The registration threshold for sales tax purposes is the total value of supplies equal to or greater than XCD 300,000. Voluntary registration for businesses that do not meet this threshold is not allowed. Registration is mandatory for all professional service providers (except for physicians), with no registration threshold.

Filing and payment: Returns and payments must be submitted by the 15th day of the month following the period under consideration.

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: Employers must make social security contributions of 9% and medical benefit scheme contributions of 3.5% based on the earnings of employees. Employees must make social security contributions of 7% of their earnings and medical benefit scheme contributions of 3.5%. There is a social security contribution ceiling of XCD 6,500 per month.

Capital duty: There is no capital duty.

Real property tax: Property tax is assessed on the market value of real property and ranges from 0.2% to 0.5%, depending on the use of the property. Undeveloped land owned by a nonresident is subject to a nonresidents' undeveloped land tax on the value of the land, ranging from 10% to 20%, depending on the length of time the property has been owned.

Transfer tax: See "Stamp duty," below.

Stamp duty: Stamp tax on the sale of real property is 7.5% for the seller and 2.5% for the purchaser based on the value of the property. Nonresident sellers also are subject to stamp tax of 5% on the appreciation in value of the property. Nonresident purchasers must obtain an alien landholding license at 5% of the value of the property and pay the stamp tax of 2.5%.

Stamp tax on the sale of shares is 5% for the seller and 2.5% for the purchaser on the higher of the market value of the shares or the book value of the shares.

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

Inheritance/estate tax: There is no inheritance tax, but gifts may be subject to stamp tax.

Other

Unincorporated business tax

Resident individuals are subject to unincorporated business tax on a sliding scale of 0% to 25% on worldwide self-employment income, partnership income, or income from an unincorporated business. Nonresident individuals are subject to the unincorporated business tax only on income accruing in or derived from Antigua and Barbuda (income from shipping or air transport may be exempt if the nonresident's jurisdiction grants a reciprocal exemption).

Expenses incurred by the unincorporated business in the generation of income are allowed as a deduction, including tax depreciation on capital assets.

Unincorporated business tax is due quarterly and must be paid with the filing of the quarterly installment remittance form within 15 days of the end of each quarter. An annual unincorporated business tax return must be filed and any outstanding tax paid by 31 March.

Revenue recovery charge

A revenue recovery charge of 10% is levied on all goods imported into or produced within Antigua and Barbuda.

Tourism guest levy

A tourism guest levy applies on tourism accommodation for visitors and citizens of Antigua and Barbuda. The levy ranges from XCD 8.06 per person per night for tourism accommodation at rates under XCD 403.23, to XCD 13.44 per person per night for tourism accommodation at rates equal to or above XCD 403.23. This applies to all bookings for individuals at least six years of age.

Tax treaties: Antigua and Barbuda has tax treaties and arrangements in force with Switzerland, the United Arab Emirates, and the United Kingdom. Antigua and Barbuda is also a signatory to the Caribbean Community (CARICOM) multilateral tax treaty. Antigua and Barbuda signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) on 18 June 2025.

Tax authorities: Inland Revenue Department

Contact us:

Tara Collymore-Kirton

tcollymore@deloitte.com

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