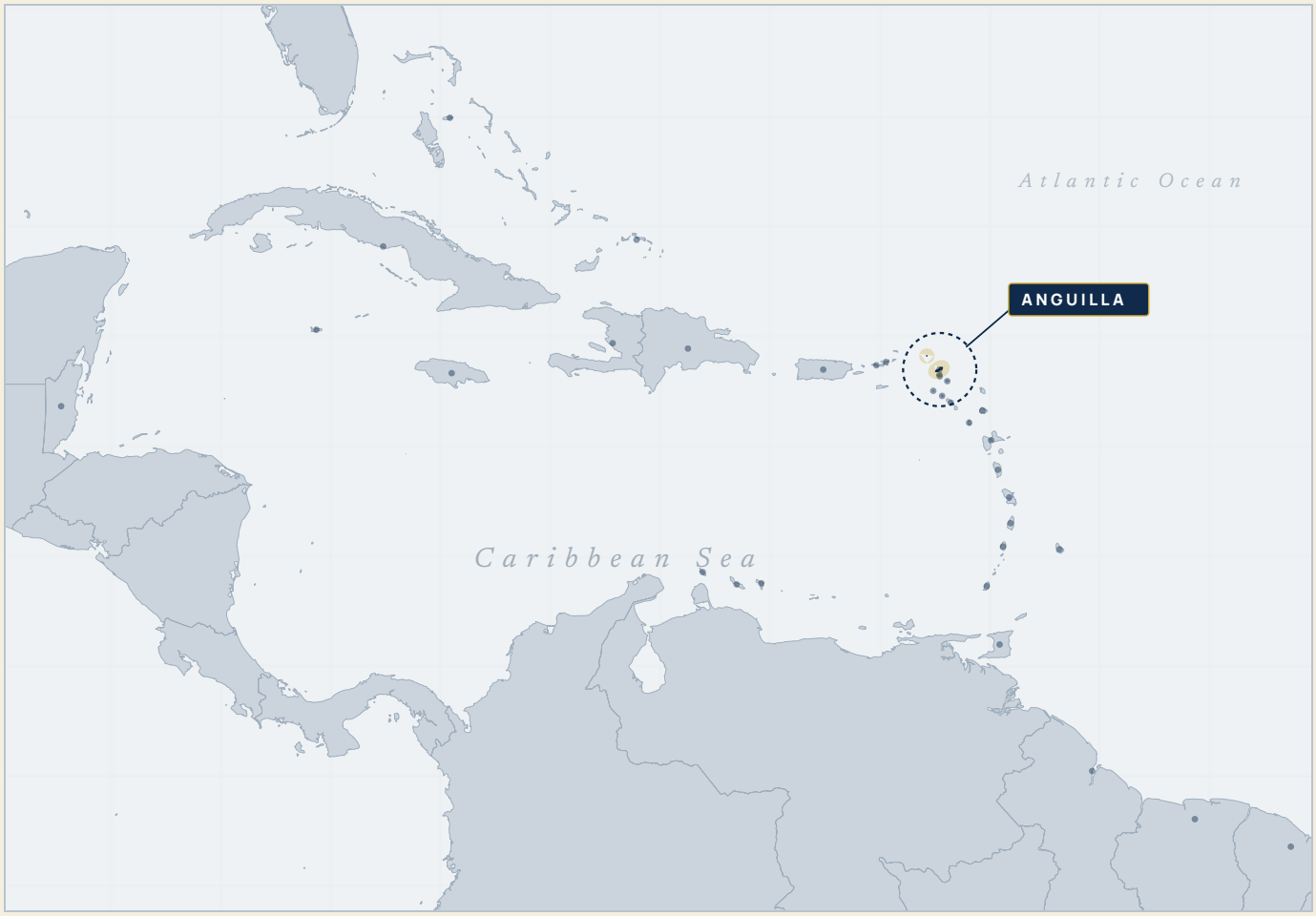

CARIBBEAN TAX SERVICE DESK · EASTERN CARIBBEAN

Anguilla
Tax Guide

A guide to corporate, personal and indirect taxes in Anguilla

TAX GUIDE · 2026 EDITION

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FOREWORD

Anguilla levies no tax on income, profits or capital gains. Businesses and individuals still have real tax obligations to manage.

Government revenue comes from a goods tax on imports, a general services tax, customs duties, payroll levies, property tax, stamp duty on land and the fees for licences and land holding. Social security contributions are rising year by year. International standards on economic substance, beneficial ownership and information exchange apply in full.

This guide explains, in plain language and current to October 2026, what applies in place of income tax and how to comply, including the August 2025 reform of the goods and services tax and the 2026 Budget. It is written for investors, finance teams and individuals with interests in Anguilla.

Tax matters are handled by Dawgen Global's Caribbean Tax Service Desk, managed from Kingston. We would be glad to help you plan, comply and resolve issues with confidence.

Dr. Dawkins Brown, Ph.D., MCMI, ACFE

Executive Chairman, Dawgen Global

How to use this guide

This guide summarises the main taxes that apply to companies and individuals in Anguilla. It is general information, current to October 2026, and is not a substitute for advice on your circumstances. Rates and rules change; speak to us before you act. Our companion Doing Business guide covers set-up, employment and regulation.

FOUNDATIONS

01 Investment basics

Anguilla uses the Eastern Caribbean dollar, has no exchange controls and levies no direct taxes. Taxes are administered by the Inland Revenue Department (IRD).

CORPORATE INCOME TAX	PERSONAL INCOME TAX	GENERAL SERVICES TAX
None	None	13%
No capital gains, withholding, inheritance or wealth tax	Residents and non-residents alike	Registration above XCD 300,000 a year, and for some sectors regardless

GOODS TAX	UNIVERSAL SOCIAL LEVY	SOCIAL SECURITY (2026)
9%	3% + 3%	11.5%
On the CIF value of imports, paid at the port	Employee and employer; 6% for the self-employed	5.75% employee and 5.75% employer

Currency and foreign exchange

The Eastern Caribbean dollar (XCD) has been pegged at XCD 2.70 to US$1 since 1976, and US dollars are widely accepted. There are no exchange controls: profits, dividends and capital move freely, subject to banks' anti-money laundering checks.

Accounting and audit

IFRS is generally used. Business companies do not file accounts, but must keep records in Anguilla, or lodge copies there twice a year, for at least six years. Licensed financial institutions report to their regulators, and lenders usually ask for audited statements.

Principal business entities

Business company · Foreign company · Limited liability company · Partnership · Sole trader · Trust

No vehicle pays tax on its profits. The choice turns on liability, licensing, economic substance and the owners' home-country tax.

The tax system

The IRD administers the general services tax, the Universal Social Levy, property tax, stamp duty and business licences. Customs collects the goods tax and duties, and the Social Security Board collects contributions.

BUSINESS TAX

02 Corporate taxation

There is no corporate income tax. Companies contribute instead through consumption taxes, duties, payroll levies, property taxes and licence fees.

Residence and basis

Because profits are not taxed, there is no residence test for income tax, and no corporate tax return. Residence still matters: an entity registered in Anguilla falls within the economic substance rules, and financial institutions report under international exchange agreements.

What is taxed instead

- Carrying on business, through an annual business licence
- Supplying taxable services, through the general services tax
- Importing goods, through the goods tax and customs duties
- Owning commercial, tourism or rental property, through property tax
- Acquiring land, through stamp duty and, for non-belongers, the land holding licence
- Employing people, through the levy and social security

Charge on a company	Rate or basis
Corporate income tax	None
Business licence	Annual fee by type of business
General services tax	13% on taxable services
Goods tax	9% on imports
Universal Social Levy (employer)	3% on pay up to XCD 12,000 a month an employee
Social security (employer)	5.75% of insurable earnings
Financial institutions levy	Annual levy on total assets

Minimum tax and surtax

There is no surtax, minimum tax or asset tax on companies generally, and Anguilla has not committed to a domestic minimum top-up tax under Pillar Two. Owners should still check their home-country rules: a parent jurisdiction may tax the profits of an Anguilla company under its own controlled foreign company or minimum tax rules.

BUSINESS TAX

03 Corporate taxation (continued)

Dividends

Dividends are not taxed when paid or received, and there is no withholding tax on dividends paid abroad.

Capital gains

There is no capital gains tax. Stamp duty of 5% of the greater of the price or the assessed value applies to transfers of land, and non-belongers also need an Alien Land Holding Licence.

Losses

With no tax on profits, there are no loss rules or carry-forwards.

Foreign tax credit

There is no domestic tax for a credit to reduce. Foreign tax suffered on income from abroad is a final cost unless the source country gives relief.

Holding companies and groups

No participation exemption is needed, and there is no group taxation. Holding entities must meet the economic substance rules for their activities.

Tax incentives in brief

Incentive	Main benefit
Zero direct tax	No tax on profits, dividends, gains or salaries
Project concessions	Duty and tax relief negotiated with Government for approved hotel and major development projects
Sector exemptions	Retail, wholesale, manufacturing and restaurant businesses exempt from general services tax
Food exemptions	Essential food items exempt from goods tax
Residence by investment	Residence for qualifying investors through contribution or approved real estate routes

Concessions for approved projects must be in place before goods arrive or work starts.

CROSS-BORDER PAYMENTS

04 Withholding taxes and tax treaties

No withholding tax applies to payments from Anguilla, and there are no double tax treaties. Cooperation with other tax authorities runs through information exchange.

Payment	To residents	To non-residents	Treaty rate
Dividends	None	None	Not applicable
Interest	None	None	Not applicable
Royalties	None	None	Not applicable
Management and service fees	None	None	Not applicable
Branch remittances	None	None	Not applicable

Services performed in Anguilla may still attract general services tax, and foreign providers working on site need a business licence and, for staff, work permits. A 2% money transmission levy is charged to customers sending funds abroad through licensed money services businesses.

Information exchange agreements

Anguilla exchanges tax information on request under tax information exchange agreements and the Convention on Mutual Administrative Assistance in Tax Matters, extended to it by the United Kingdom, and automatically under the Common Reporting Standard.

CARICOM

Anguilla is an associate member of CARICOM and is not party to the CARICOM double taxation agreement. Income received from CARICOM states gets no relief under it.

Income from abroad

With no treaty network, an Anguilla company that receives dividends, interest or royalties from another country usually suffers that country's full domestic withholding tax. Plan cross-border flows with the source country's rules in mind.

INTERNATIONAL RULES

05 Anti-avoidance and international rules

With no income tax there are no transfer pricing or thin capitalisation rules. The focus is on substance, transparency and information exchange.

Transfer pricing, interest and CFCs

There are no transfer pricing, interest limitation, controlled foreign company, anti-hybrid or general anti-avoidance rules. Pricing still matters abroad, where the counterparty's tax authority will test it.

Economic substance

Entities carrying on relevant activities (banking, insurance, fund management, finance and leasing, headquarters, shipping, holding company, intellectual property, and distribution and service centres) must be directed and managed in Anguilla, carry out their core income-generating activities there and have adequate staff, premises and spending. An annual declaration is filed with the Commercial Registry. Failures bring penalties, possible strike-off and information sharing with EU states.

Pillar Two

No minimum tax has been introduced. Groups in scope may face top-up taxes elsewhere on profits booked in Anguilla.

Information exchange

- **FATCA:** financial institutions report US accounts through the automatic exchange portal
- **CRS:** automatic exchange of financial account information
- **Country-by-country reporting:** groups with an Anguilla parent and revenue of US$850 million or more
- **Beneficial ownership:** filed with the Commercial Registry within 14 days of incorporation

CORPORATE COMPLIANCE

06 Compliance for corporations

There is no annual income tax return. Compliance means licences, monthly services tax and levy returns, social security, property tax and international filings.

Tax year and returns

The tax year is the calendar year, and business licences expire on 31 December. There are no consolidated returns: each business registers and files separately, mostly through the IRD online portal.

1 **Business licence renewal** — BY END JAN

Arrears are charged with a 1% penalty.

2 **Monthly returns** — MONTHLY

Universal Social Levy within 10 days of the month end; general services tax by the 20th. Nil returns are required.

3 **Annual return and substance declaration** — ANNUALLY

Filed with the Commercial Registry.

Penalties and interest

Late services tax and levy returns attract EC$50 a day, capped at EC$2,000 a month (or, for services tax, 10% of the tax due), plus interest of 1% a month. Trading without a business licence carries a fine of EC$5,000 or imprisonment.

Records and rulings

Keep services tax records in English for seven years, and company records for at least six. There is no formal advance ruling system; ask the IRD for its view in writing.

Objections and appeals

Assessments and other decisions under the services tax law can be objected to and appealed within strict time limits, with points of law to the Eastern Caribbean Supreme Court and final appeal to the Privy Council.

Practical points

Diarise the January licence renewal, file every monthly return even when nothing is due, and keep levy and social security payments current: the IRD checks that all accounts are up to date before it renews a licence.

BEYOND INCOME TAX

07 Other taxes on corporations

Tax	Rate and base	Who pays
Universal Social Levy	3% employer (on pay up to XCD 12,000 a month) and 3% employee, where earnings exceed XCD 2,000 a month	Employer, plus employee share
Social security	5.75% employer and 5.75% employee in 2026, up to a ceiling set by the Board	Employer, plus employee share
Property tax	Annual, on commercial, tourism and rental property, at rates set by law; owner-occupied homes exempt since 2024	Owner
Stamp duty on land	5% of the greater of price or assessed value; 1% on some family transfers	As agreed by the parties
Alien Land Holding Licence	Fee of up to 12.5% of value, plus an application fee	Non-belonger buyer
Stamp duty on documents	On many legal and commercial instruments, at rates by type	Parties to the instrument
Capital duty	None; registry fees only	—
Financial institutions levy	Annual levy on total assets	Licensed financial institutions
Money transmission levy	2% of funds sent abroad	Customers, collected by licensees
Business licence	Annual fee by type of business	Most businesses
Accommodation tax	Repealed in 2022; short-term stays now bear 13% services tax	Accommodation providers

With no income tax, these charges are a direct cost to the business, except general services tax passed on to customers.

INDIVIDUALS

08 Personal taxation

There is no personal income tax, whatever an individual's residence, domicile or source of income.

Basis of taxation

- **Residents:** no income tax on worldwide income
- **Non-residents:** no income tax on income from Anguilla
- **Remittances:** no remittance basis is needed

Residence tests

There is no residence test for income tax. Status as a belonger, permanent resident or work permit holder matters instead, for work, land holding and licences.

Filing status

There is no personal return, so joint or separate filing does not arise.

Type of income	Tax in Anguilla
Employment income and benefits	None; levy and social security apply
Business and professional profits	None; licence, levy and social security apply
Dividends and interest	None
Rental income	None; property tax, and 13% services tax on short-term lets
Pensions	None

Allowances

With no income tax there are no allowances. The levy applies only where earnings exceed XCD 2,000 a month.

Your home country

US citizens remain taxable in the United States wherever they live. Others moving to Anguilla should confirm when they stop being tax resident in their former country.

INDIVIDUALS

09 Personal taxation (continued)

Capital gains

There is no capital gains tax. Stamp duty applies when land changes hands, at 1% for some transfers between close family members of belongers and 5% otherwise.

Deductions and reliefs

No income tax deductions arise. Reliefs that matter in practice are the property tax exemption for owner-occupied homes and the goods tax exemption for essential food.

Pensions

The Social Security Board pays contributory benefits, including retirement pensions and sickness, maternity and paternity benefits. Private pensions are not taxed in Anguilla.

Employment benefits

Benefits in kind are not taxed. Some may count as earnings for the levy and social security; check with the IRD and the Board.

Tax	Position for individuals
Social security (employee)	5.75% of earnings in 2026, up to a ceiling set by the Board
Social security (self-employed)	At the rate and earnings set by the Board
Universal Social Levy	3% employee; 6% self-employed, where earnings exceed XCD 2,000 a month
Stamp duty	1% or 5% on land transfers
Property tax	On rental and commercial property; owner-occupied homes exempt
Inheritance and gift tax	None
Net wealth tax	None
Capital acquisitions tax	None

Estates still need a grant of probate for Anguilla assets, and stamp duty may apply when land passes on a sale or gift.

INDIVIDUAL COMPLIANCE

10 Compliance for individuals

Individuals file no income tax return. Their obligations are the levy, social security, property tax, licences and immigration.

Employees

Employers deduct the employee's levy and social security from pay and remit them with their own each month, filing returns even for staff below the XCD 2,000 levy threshold. Employees should check that their social security record is complete, since benefits depend on it.

Self-employed and other income

When	What
Before trading	Business licence; levy and social security registration
Within 10 days of month end	Universal Social Levy return and payment
Monthly	Social security contributions
By end January	Business licence renewal

Owners of short-term rentals register for services tax regardless of turnover and file monthly.

Non-residents and expatriates

- Non-belongers need a work permit, applied for by the employer through the Department of Labour
- Belongers and permanent residents may work without a permit
- Pay is not taxed, but the levy and social security apply to work in Anguilla
- Non-belongers holding land need an Alien Land Holding Licence
- Banks report accounts of foreign residents under CRS and FATCA
- Home-country tax and reporting continue to apply, notably for US citizens

Residence by investment

Government operates a residence by investment programme with contribution and approved real estate routes. Conditions change from time to time; confirm the current terms before relying on it.

INDIRECT TAXES

11 Goods tax, services tax and customs

From 1 August 2025 the Goods Tax Act and General Services Tax Act, 2025 replaced the 13% goods and services tax introduced in 2022.

Tax	Rate and base
General services tax	13% on taxable services, such as accommodation, tours, car rental, professional, construction, communication and property services
Exempt sectors	Retailers, wholesalers, manufacturers, restaurants, bars, mobile food vendors and caterers
Goods tax	9% of the CIF value of imports, paid at the port; not refundable
Exempt goods	Essential non-confectionery food items

Registration and returns

Services tax registration is required within 15 days of exceeding XCD 300,000 of taxable services a year. Short-term accommodation providers, auctioneers and statutory bodies register regardless of turnover. Returns and payment are due by the 20th of the following month.

Input tax recovery

Goods tax is a final cost, with no registration or return. Registered service providers account for tax on their supplies and should confirm with the IRD which tax on business purchases they may credit.

Imported and digital services

There is no specific charge on digital services supplied from abroad. Check with the IRD whether services bought from abroad fall within the services tax.

Customs and excise

Customs duties apply at rates in the Integrated Customs Tariff, set by regulations, alongside the goods tax. Essential foods have had duty exemptions, renewed for 2025. Fuel carries specific duties and levies.

Short-term accommodation

Stays of 182 days or less bear 13% services tax, which replaced the accommodation tax in 2022. Service charges are excluded, and providers file monthly, including nil returns.

ADMINISTRATION

12 Tax calendar and administration

Main tax laws

General Services Tax Act, 2025; Goods Tax Act, 2025; Universal Social Levy Act, 2021; Property Tax Act; Stamp Act; Aliens Land Holding Regulation Act; Customs Act and Integrated Customs Tariff; Licensing of Businesses Act, 2021; Money Transmission Levy Act, 2021; Social Security Act; Business Companies Act, 2022; Commercial Registry and Beneficial Ownership Registration System Act, 2022; Tax Information Exchange Act.

Authorities

The IRD administers domestic taxes, Customs collects the goods tax and duties, and the Ministry of Finance leads on information exchange. Disputes go to the Eastern Caribbean Supreme Court, then the Privy Council.

Recent and upcoming changes

- **2024 and 2025:** owner-occupied homes out of property tax; food tax removed; goods tax and general services tax from 1 August 2025
- **2026 Budget:** no new taxes; revenue of about XCD 597 million; tax administration being modernised
- **2026:** social security at 11.5%; temporary fuel relief from April

When	What
10 days after month end	Universal Social Levy return and payment
Monthly	Social security contributions
20th monthly	General services tax return and payment
31 December	Business licences expire
By end January	Business licence renewal
Around 1 June	Property tax, first half or in full
Around 1 December	Property tax, second half
Annually	Annual return and economic substance declaration; CRS and FATCA reports

When a due date falls on a weekend or public holiday, the IRD normally moves it to the next working day. Confirm each year's dates in the IRD tax calendar.

YOUR PARTNER

13 How Dawgen Global helps

Our Caribbean Tax Service Desk, managed from Kingston, supports companies and individuals with every tax and contribution in Anguilla, from registration to dispute.

Tax compliance

Business licences, services tax and levy returns, property tax and compliance calendars.

Corporate tax advisory

Structuring, land holding and stamp duty, and home-country tax effects.

International tax and transfer pricing

Economic substance, CRS and FATCA, country-by-country reporting and related-party pricing abroad.

Indirect taxes (services tax and customs)

Services tax registration and returns, goods tax, customs entries and duty reviews.

Payroll and employment taxes

Universal Social Levy, social security and work permit support.

Tax disputes and authority engagement

IRD queries, assessments, penalties, objections and appeals.

Incentives and investment planning

Project concessions, duty relief and residence by investment.

Private client and expatriate tax

Relocation, home-country residence, property and estates.

Tax technology and reporting

Tax calendars, data and reporting processes.

Start with a conversation

Tell us about your plans or your tax question in Anguilla, and we will set out the steps and timeline for your situation. Some regulated services are performed by affiliated firms; we will advise you of the arrangements when you make a request. Fees are tailored to each client's circumstances and set out in an engagement letter. Email **anguilla@dawgen.com** or **info@dawgen.global**, or call (876) 926-5210.

Talk to the Caribbean Tax Service Desk about Anguilla

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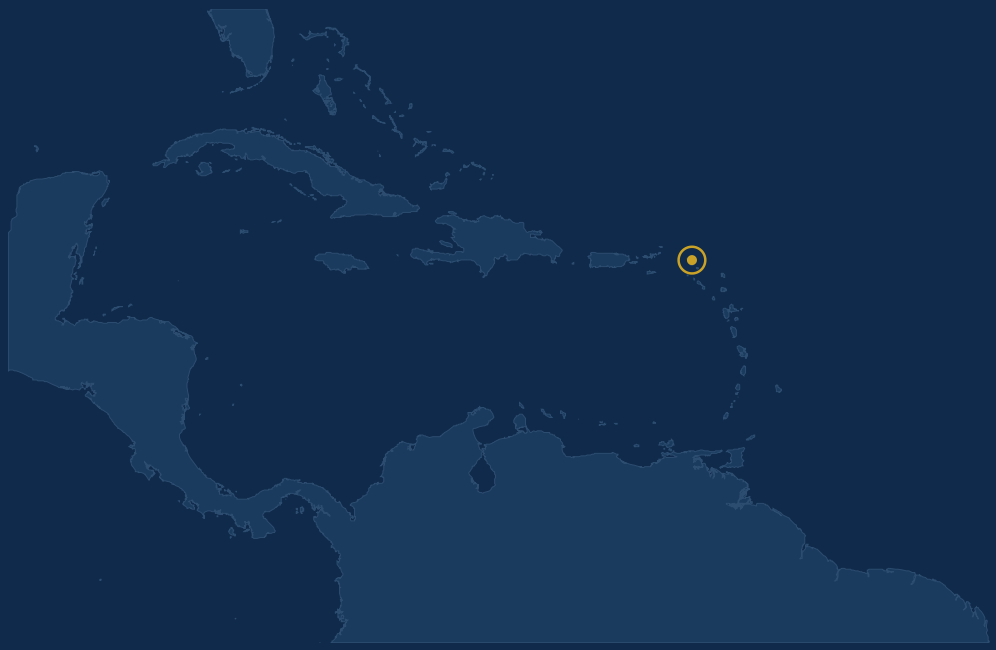
Key official sources

- Inland Revenue Department (ird.gov.ai)
- Government of Anguilla and Ministry of Finance (gov.ai)
- Anguilla Customs Department (gov.ai)
- Anguilla Financial Services Commission (fsc.org.ai)
- Anguilla Social Security Board (ssbai.com)
- Department of Lands and Surveys (dls.gov.ai)
- Eastern Caribbean Central Bank (eccb-centralbank.org)



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