



ANTIGUA AND BARBUDA

Antigua and Barbuda - Common law

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In a hurry? Click incorporate now, and startup your company immediately.

Incorporating a company in Antigua and Barbuda

Antigua and Barbuda taxes

If you want to incorporate in Antigua & Barbuda, reading this will help you becoming knowledgeable on the specific tax laws and rates for an IBC which is the most common company structure in Antigua and Barbuda.

International Business Companies in Antigua & Barbuda are entitled to do business internationally and may have restrictions to trade or own real estate within the territory. Income accrued offshore by an IBC, from our research, and this is not personal tax advice, are 50 year tax-exempted. This ranks Antigua and Barbuda as 1st overall with regards to corp. taxation rate internationally. IBCs are commonly used as holding companies, investment holding, for asset protection and international trading.

An IBC may have one or more shareholders and one or more directors. Corporate shareholders and directors are allowed. Shareholders and directors may not be disclosed publicly. There is no minimum capital requirement and shares may be issued as nominal or no par value. Bearer shares are allowed. IBCs may not be required to audit accounts and not required to file accounts, nor to file any kind of corporate reports.

The VAT rate in AG is 15%, which ranks Antigua & Barbuda as 81st overall with regards to VAT globally.

Dividends paid and received by an IBC are not taxable. Dividends are payments of earnings of the business, determined by the board, to a particular class of shareholders. Dividends can be issued as shares of stock, cash payments, or other property. Capital Gains are not taxable. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells a capital asset for a price that is higher than the purchase price.

There are no withholding taxes on payments on dividends, royalties, interests or any kind of fees to non-residents. There is no known tax on wealth in Antigua & Barbuda. There are no inheritance taxes. There are real property and transfer taxes.

The above is not tax or legal advice for your company's situation. We are able to refer you to a lawyer in Antigua & Barbuda who can advise you. Want to work together? Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Antigua and Barbuda is 15% which ranks 78 in the world.

- ✓ **Patent box**
- ✓ **RND credit**
- ✗ **Wealth tax**
- ✗ **Estate tax**
- ✓ **Transfer taxes**
- ✗ **Asset taxes**
- ✗ **Capital duties**

- 31** **Tax treaties**
- 0%** **Offshore Tax**
- 0%** **Corp rate**
- **Loss carryback years**
- 23** **Corporate time**
- 15%** **VAT rate**
- 0%** **Capital gains**
- 2018** **AEOI planned**

Antigua and Barbuda Legalese

The underlying legal code in Antigua and Barbuda is common law law. Common law jurisdictions are generally regarded as easier to structure. Electronic signatures are permitted.

The abbreviation AG is for Antigua and Barbuda and the most common legal entity structure in Antigua and Barbuda is an IBC.

The average time to incorporate is 5-7 Days to setup an IBC in AG. The types of consideration you can use to fund your business is most commonly XSD and USD legal currency.

Yes, one is allowed to re-domicile an IBC from AG. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own an IBC in AG by yourself. Corporate Shareholders are permitted, which means you can have a legal entity as a shareholder. Foreign ownership is permitted, up to 100% of the total shareholding.

An IBC is only required to have one director. Speaking of shareholders, corporate directors are not permitted. Directors are disclosed publicly. There is a requirement to have annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an office which can receive any lawsuit papers on behalf of the registered legal entity. Moreover, a corporate secretary is a requirement.

There is a legal obligation to file accounts on a yearly basis. Furthermore, there is no requirement that these accounts be audited, at least for privately held companies.

Overall we think Antigua and Barbuda is a good option and have given it a score of 85 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✗ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 5-7 Days to form**



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Country Info



🏴 National Flag of

Antigua and Barbuda
(eng)

\$ Currency

XCD

☎ Area Code

+1268

🏰 Capital

St. John's

✈ Region

Caribbean

🌿 Native Languages

English