

Jurisdiction's name:	Antigua and Barbuda
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

The Interpretation section of the Income Tax Act Cap. 212 of the Laws of Antigua and Barbuda defines the phrase “resident in Antigua and Barbuda” in relation to a year of tax assessment as follows:

(a) In the case of an individual, includes a person –

"resident in Antigua and Barbuda", in relation to a year of assessment means-

(a) in the case of an individual, that-

- (i) his permanent place of abode is in Antigua and Barbuda, and that he is physically present therein for some period of time in the basis period for that year of assessment, unless the Commissioner is satisfied that his absence throughout the whole of that basis period was for the purposes of education, medical treatment or the performance of duties on behalf of the Government.**
- (ii) he is physically present in Antigua and Barbuda for not less than one hundred and eighty-three days in the basis period for that year of assessment; or**
- (iii) he is physically present in Antigua and Barbuda for some period of time in the basis period for that year of assessment and such period is continuous with a period of physical presence in the basis period for the immediately preceding or succeeding year of assessment of such duration as to qualify him for the status of a resident for such preceding or succeeding year under sub-paragraph (ii);**
- (iv) he is physically present in Antigua and Barbuda for not less than thirty days in the base period for that year of assessment and is the holder of a permanent resident certificate("permanent resident certificate" has the same meaning as assigned to it in the Immigration and Passport Act.**

(b) In the case of an estate of a deceased person, that immediately prior to his death the deceased person qualified for the status of a resident under paragraph (a); and

(c) In the case of a trust or a body of persons (other than a company), that such trust or body of persons was established in Antigua and Barbuda,

and the terms "resident" and "non-resident", in relation to a person mean that such person is resident or not resident in Antigua and Barbuda as the case may be; ("permanent resident certificate" has the same meaning as assigned to it in the Immigration and Passport Act.

The Interpretation section of the Income Tax Act Cap. 212 of the Laws of Antigua and Barbuda defines the phrase “tax” as follows:

"tax" means the income tax imposed by this Act;

The Interpretation section of the Income Tax Act Cap. 212 of the Laws of Antigua and Barbuda defines the phrase “years of assessment as follows:

" year of assessment" means the period of twelve months commencing on the first day of January, 1957, and each subsequent period of twelve months.

Section II – Criteria for Entities to be considered a tax resident

The Interpretation Section of the Income Tax Act provides for entities include an individual, legal entity or legal arrangement as follows:

- (a) any company incorporated or registered under any law for the time being in force in Antigua and Barbuda**
- (b) body of persons meaning the body politic, corporate, or collegiate and any company, fraternity, fellowship, or society of persons whether corporate or not corporate;**
- (c) estate of a deceased person, that immediately prior to his death the deceased person qualified for the status of a resident**
- (d) a trust or a body of persons (other than a company), that such trust or body of persons was established in Antigua and Barbuda,**

Section III – Entity types that are as a rule not considered tax residents

Other than this list contained below all other legal persons and legal arrangements conducting trade in Antigua and Barbuda are subject to the Income Tax Act Cap. 212, the exempted provision are as follows:

Section 8. (1) There shall be exempt from the tax-

- (a) the official emoluments received by the Governor-General;**
- (b) the income of any local authority or trade union in so far as such income is not derived from a trade or business carried on by such local authority or trade union;**
- (c) the income of any statutory or registered building society;**
- (d) the income of any ecclesiastical, charitable, or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;**
- (e) the emoluments payable to members of the permanent consular services of foreign countries in respect of their offices or in respect of services rendered by them in their official capacity;**
- (f) the emoluments payable from United Kingdom funds to members of Her Majesty's Forces and to persons in the permanent service of the United Kingdom Government in Antigua and Barbuda in respect of their offices under the United Kingdom Government;**
- (g) wound and disability pension granted to members of Her Majesty's Forces;**

(h) gratuities granted to members of Her Majesty's Forces in respect of services rendered during war;

(i) gratuities granted to persons on expiration of a contract of service with the Government for a fixed period;

(j) the income of the Government Savings Bank;

(k) the incomes of Ministers of Religion derived from their occupation as such;

(l) capital sums withdrawn by individuals on retirement from any provident society or other fund approved by the Governor-General;

(m) income arising from a scholarship held by a person receiving full time instruction at a university, college, school, or other educational establishment. The expression "scholarship" in this paragraph includes any exhibition, bursary or any other similar educational endowment;

(n) income arising from the business of shipping carried on by a person not resident in Antigua and Barbuda provided that Cabinet is satisfied that an equivalent exemption from income tax is granted by the country in which such person is resident to persons resident in Antigua and Barbuda and, if that country is a country other than the United Kingdom, to persons resident in the United Kingdom. The expression "business of shipping" herein means ' the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes charterer.

(o) (i) the income of an individual derived from money accruing to or in the hands of that individual or his agent, factor or trustee by way of interest on the money in any account in the name of the individual or his agent, factor or trustee in any bank. (ii) in this paragraph the expression "bank" has the meaning assigned to that expression in section 2 of the Banking Act, and includes the Government Savings Bank constituted by the Savings Bank Act;

(p) benefit under the Social Security Act, not being periodical payments by way of age benefit, invalidity benefit, survivors' benefit other than child allowance, disablement benefit, or death benefit other than child allowance.

(2) For the purposes of this section a company shall be deemed to be resident only in the country in which the central management and control of its business is situate:

Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interest, bonuses, salaries or wages paid wholly or in part out of the income so exempted.

Section 9. The Cabinet may by order published in the Gazette provide that the interest payable on any loan charged on the public revenue of Antigua and Barbuda shall be exempted from the tax, either generally or only in respect of interest payable to persons not resident in Antigua and Barbuda and such interest shall as from the date and to the extent specified in the order be exempt accordingly.

Section IV – Contact point for further information

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