

ANTIGUA AND BARBUDA CONCESSIONS GUIDE

INVESTMENT SIZE	EXEMPTION / REDUCTION OF DUTY ON							
	Capital Investment	No. of Employees (Citizens / residents)	Property Tax Reduction	Exemption / Reduction on Corporate Income Tax	Loss Carried Forward (Income Tax)	Reduction of Stamp Duty on land transfers and Non-Citizen licenses	Exemption / reduction withholding Tax	Raw building materials, furniture, appliances, machinery, etc. AND Vehicles (import or purchase)
Category 1	Up to \$1 Million XCD Up to \$370,000 USD equivalent	Up to 26	Up to 10%	Up to 3 yrs	1 yr	Up to 10% on Land and Building	Up to 3 yrs	YES
Category 2	Over \$1 Million & up to \$10 Million XCD Over \$370,000 & up to \$ 3.7 Million USD equivalent	Over 26	Up to 20%	Up to 5 yrs	2 yrs	Up to 20% on Land and Building	Up to 5 yrs	YES
Category 3	Over \$10 Million & up to \$25 Million XCD Over \$ 3.7 Million & up to \$ 9.26 Million USD equivalent	Over 51	Up to 30%	Up to 10 yrs	3 yrs	Up to 30% on Land and Building	Up to 10 yrs	YES
Category 4	Over \$25 Million & up to \$75 Million XCD Over \$ 9.26 Million & up to \$ 27.775 Million USD equivalent	Over 75	Up to 40%	Up to 12 yrs	4 yrs	Up to 40% on Land and Building	Up to 12 yrs	YES
Category 5	Over \$75 Million & up to \$100 Million XCD Over \$ 27.775 Million & up to \$ 37 Million USD equivalent	Over 100	Up to 50%	Up to 15 yrs	5 yrs	Up to 50% on Land and Building	Up to 15 yrs	YES
Category 6	Over \$100 Million XCD Over \$ 37 Million USD equivalent	Over 150	Up to 75%	Up to 20 yrs	7 yrs	Up to 75% on Land and Building	Up to 20 yrs	YES

* Exchange rate \$ 2.70 XCD = \$ 1 USD