

# ANTIGUA AND BARBUDA CONCESSIONS GUIDE

Investment Size		Exemption/Reduction (RRC, ABST and Import Duty)			Exemption/Reduction			
Capital Investment in the following sectors: - Agriculture, Fisheries & Agri-business - Business Process Outsourcing - Creative Industry - Energy - Financial Services - Health & Wellness - ICT - Manufacturing - Tourism		No. of Employees (Citizen/Resident)	Raw or Building Materials, Furniture, Furnishings, Fixtures, Fittings, Appliances, Tools, Spare Parts, Plant, Machinery & Equipment	Vehicles (Import or Purchase)	Corporate Income Tax	Loss Carried Fwd	Stamp Duty on Land Transfers and Non-Citizen Licenses	Withholding Tax
<b>Category 1</b>	\$3 Million to \$10 Million XCD or \$1.1 Million to \$3.7 Million USD	Up to 26	Yes	Yes	Up to 2 yrs	1 yr	Up to 20% on Land and Building	Up to 2 yrs
<b>Category 2</b>	Over \$10 Million & up to \$30 Million XCD or over \$3.7 Million & up to \$11.1 Million USD	27 to 60	Yes	Yes	Up to 4 yrs	2 yrs	Up to 30 % on Land and Building	Up to 4 yrs
<b>Category 3</b>	Over \$30 Million & up to \$60 Million XCD or over \$11.1 Million & up to \$22.2 Million USD	61 to 100	Yes	Yes	Up to 6 yrs	3 yrs	Up to 40 % on Land and Building	Up to 6 yrs
<b>Category 4</b>	Over \$60 Million & up to \$100 Million XCD or over \$22.2 Million & up to \$37 Million USD	100 to 150	Yes	Yes	Up to 8 yrs	4 yrs	Up to 50% on Land and Building	Up to 8 yrs
<b>Category 5</b>	Over \$100 Million & up to \$150 Million XCD or over \$37 Million & up to \$55.6 Million USD	Over 150	Yes	Yes	Up to 10 yrs	5 yrs	Up to 75% on Land and Building	Up to 20 yrs
<b>Category 6</b>	Over \$150 Million XCD or over \$55.6 Million USD	<b>Level of incentives and concessions to be determined by the ABIA/Cabinet of Antigua and Barbuda for investments in the following areas: Healthcare, Tourism, Infrastructure Development, Renewable Energy, Education or any similar projects being for the economic development of Antigua &amp; Barbuda</b>						

Exchange Rate \$2.70 XCD = \$1 USD