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Company formation in Antigua and Barbuda

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Flag



Coat of arms

Common form	Company limited by shares
Registry	Intellectual Property and Commerce Office (ABIPCO)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Not required
Corporate tax	25% (22.5% for banks that offer mortgages)
VAT / sales tax	Sales tax (ABST) 15% (12.5% hotels)
Typical timeline	Usually 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	East Caribbean dollar (XCD)

In short: To set up a company in Antigua and Barbuda, most founders form a company limited by shares, registered with the Intellectual Property and Commerce Office (ABIPCO). Minimum capital: no statutory minimum. Corporate tax: 25% (22.5% for banks that offer mortgages). Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Intellectual Property and Commerce Office (ABIPCO) before filing.

Domestic companies in **Antigua and Barbuda** are registered with the **Intellectual Property and Commerce Office (ABIPCO)**. Corporate income tax is 25%, and the Antigua and Barbuda Sales Tax (ABST) is charged at 15%.

Business structures

Most founders in Antigua and Barbuda form a company limited by shares, registered with the Intellectual Property and Commerce Office (ABIPCO). Other forms are listed below.

- **Company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Antigua and Barbuda (2026): no statutory minimum. Directors required: 1 director. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Antigua and Barbuda.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Antigua and Barbuda (2026): usually 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Intellectual Property and Commerce Office (ABIPCO).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Inland Revenue Department.

Taxation

The corporate tax rate in Antigua and Barbuda in 2026 is 25% (22.5% for banks that offer mortgages). Standard VAT or sales tax: sales tax (ABST) 15% (12.5% hotels).

Tax	Rate and notes
Corporate income tax	25% (22.5% for banks that offer mortgages)
VAT / indirect tax	Sales tax (ABST) 15% (12.5% hotels)
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Antigua and Barbuda: Companies file annual financial statements and tax returns with the Inland Revenue Department, and keep their details up to date with the Intellectual Property and Commerce Office.

Double tax treaties

Antigua and Barbuda has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Inland Revenue Department.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Antigua and Barbuda?

Typical registration time in Antigua and Barbuda: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Antigua and Barbuda?

Minimum share capital in Antigua and Barbuda: no statutory minimum (as of November 2026).

What is the corporate tax rate in Antigua and Barbuda in 2026?

The corporate tax rate in Antigua and Barbuda in 2026 is 25% (22.5% for banks that offer mortgages). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Antigua and Barbuda?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Antigua and Barbuda: not required.

Official registries and resources

The official websites of the Intellectual Property and Commerce Office (ABIPCO) and the Inland Revenue Department have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Antigua and Barbuda Highlights 2026 . Deloitte International Tax. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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