ANGUILLA

REVISED REGULATIONS OF ANGUILLA

under

PROPERTY TAX ACT
R.S.A. c. P106

Showing the Law as at 31 December 2022

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

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Revised Regulations of Anguilla: P106-1

PROPERTY TAX ACT (R.S.A. c. P106)

PROPERTY TAX (RATES) REGULATIONS

Note: These Regulations are enabled under sections 54 and 59 of the Property Tax Act, R.S.A. c. P106.

Tax rates payable in relation to improvements or classes of improvements

1. The rates to be levied for improvements on a parcel of land are as follows—

Class	**Rate**
Residential	0.300%
Hotel	0.300%
Short Term Rental	0.325%
Commercial	0.350%

Minimum Tax

2. A minimum tax shall be applied to all improvements on a parcel of land as follows—

Class	**Minimum Tax**
Residential class	$250
All other classes	$500

Reduction of taxable value

3. (1) The taxable value of each improvement classified as residential shall be reduced by $50,000.

(2) The taxable value of each improvement classified as residential shall be reduced by $250,000 in respect of persons who are 65 years of age or older who are Anguillian.

(3) Subsection (2) applies to one residential building only.

(4) Any person who qualifies for the reduction in taxable value under subsection (2) shall submit the following to the Comptroller for the reduction to be processed—

(a) the person's birth certificate or other accepted proof of age;

(b) a demand notice;

(c) proof of citizenship;

(d) land ownership documents; and

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(e) any other documents requested by the Comptroller.

(R.A. 36/2020, s. 3)

(5) In this section, "Anguillian" means a person who is regarded as an Anguillian under section 80(2) of the Constitution of Anguilla.

(U.K. S.I. 2019 No. 852, s. 13(c))

Citation

4. These Regulations may be cited as the Property Tax (Rates) Regulations, Revised Regulations of Anguilla, P106-1.

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