

## ANTIGUA AND BARBUDA CONCESSIONS GUIDE

INVESTMENT SIZE			EXEMPTION/REDUCTION OF DUTY ON						
	Capital Investment	No. of Employees (Citizen/Resident)	Raw or Building Materials, Furniture, Appliances, Machinery ETC.	Vehicles (Import or Purchase)	Property Tax Reduction	Exemption / Reduction on Corporate Income Tax	Loss Carried Fwd (Income Tax)	Reduction of Stamp Duty on Land Transfers and Non-Citizen Licenses	Exemption Reduction Withholding Tax
Category 1	Up to \$1 Million or	Up to 26	Yes	Yes	Up to 10 %	Up to 3 yrs	1 yr	Up to 10% on Land and Building	Up to 3 yrs
Category 2	Over \$1 Million &	Over 26	Yes	Yes	Up to 20%	Up to 5 yrs	2 yrs	Up to 20 % on Land and Building	Up to 5 yrs
Category 3	Over \$10 Million &	Over 51	Yes	Yes	Up to 30%	Up to 10 yrs	3 yrs	Up to 30 % on Land and Building	Up to 10 yrs
Category 4	Over \$25 Million &	Over 75	Yes	Yes	Up to 40%	Up to 12 yrs	4 yrs	Up to 40% on Land and Building	Up to 12 yrs
Category 5	Over \$75 Million &	Over 100	Yes	Yes	Up to 50%	Up to 15 yrs	5 yrs	Up to 50% on Land and Building	Up to 15 yrs
Category 6	Over \$100 Million &	Over 150	Yes	Yes	Up to 75%	Up to 20 yrs	7 yrs	Up to 75% on Land and Building	Up to 20 yrs

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