

Table 5.1. Antigua and Barbuda
Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	268	763	660	760	776	823	822	732	797
1000 Taxes on income, profits and capital gains	..	38	100	92	76	74	78	79	87	83
1100 Of individuals	..	0	50	33	26	2	0	1	0	0
1110 On income and profits	..	0	50	33	26	2	0	1	0	0
1120 On capital gains
1200 Corporate	..	37	50	59	50	72	78	79	87	83
1210 On profits	..	37	50	59	50	72	78	79	87	83
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	78	83	119	140	143	150	122	131
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	78	83	119	140	143	150	122	131
2410 On a payroll basis	78	83	119	140	143	150	122	131
2420 On an income tax basis	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	13	55	49	60	70	62	72	56	93
4100 Recurrent taxes on immovable property	..	0	9	18	18	20	21	29	18	24
4110 Households	9	18	18	20	21	29	18	24
Property tax	9	18	17	19	20	24	18	23
Land tax	0	0	1	2	1	2	0	0
Non-Citizens Undeveloped Land Tax	0	0	0	0	0	3	0	0
4120 Others	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	13	46	32	42	50	41	43	38	69
Stamp duties	..	13	45	31	42	50	41	43	38	69
Other taxes on transactions	..	0	1	0	0	0	0	0	0	0
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	217	530	435	506	492	539	521	467	490
5100 Taxes on production, sale, transfer, etc	..	217	512	429	503	489	535	517	464	487
5110 General taxes	..	0	202	179	325	312	362	333	273	315
5111 Value added taxes	202	179	251	237	278	253	207	242
5112 Sales tax	0	0	74	75	84	80	66	74
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	310	250	178	177	173	185	191	171
5121 Excises	..	72	66	34	81	68	56	67	83	52
Consumption duties	..	72	58	31	78	64	53	64	79	48
Environmental tax	..	0	8	3	4	3	3	3	4	5
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	187	96	84	93	101	102	86	97
Import duties	..	57	93	79	82	88	97	98	82	93
Throughput Levy on Fuel Products	..	0	0	12	2	5	4	4	4	4
Other customs charges	..	26	94	5	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	53	57	54	13	17	16	15	22	22
Travel tax	..	4	7	4	5	6	7	7	3	3
Insurance levy	..	0	4	4	4	7	5	5	7	8
Money transfer levy	..	0	1	1	2	2	2	1	1	1
Other taxes on hospitality, transport and telecommunication services	..	49	44	44	1	2	2	2	11	9
5127 Other taxes on internat. trade and transactions	..	9	0	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	17	6	3	3	3	4	3	3

Table 5.1. Antigua and Barbuda (cont.)
Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5210 Recurrent taxes	17	6	3	3	3	4	3	3
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	15	3	2	2	2	2	2	2
5213 Paid in respect of other goods	2	2	1	1	1	2	1	1
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	1	0	0	0	0	0	0	1
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Tax data is preliminary for 2021. The figures do not include local tax revenues because data are not available.

Heading 2000: Social security contributions for 2019-21 are estimated.

Heading 5112: The Revenue Recovery Charge, levied on all goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5121: The environmental tax, levied on specific goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5126: This heading includes tourism accommodation levy in this edition. This levy was introduced in 2021 and is paid by all guests 6 years and older utilizing accommodation in Antigua and Barbuda. The payment is based on the cost of accommodation.

Source: Ministry of Finance; Corporate Governance and Social Security Board.