

## MISSION STATEMENT

Inland Revenue Department is committed towards collecting taxes with fairness, efficiency and integrity, in a timely and cost effective manner while providing courteous, quality services to the residents of Anguilla.

## VISION STATEMENT

- ◇ Developing a skilled, efficient workforce and striving constantly to Improve the level of professionalism to face challenges in an ever-changing environment.
- ◇ Offering a friendly, fair and consistent service at all times
- ◇ Enhancing tax administration while simplifying tax laws.
- ◇ Promoting public consciousness towards producing responsible taxpayers.
- ◇ Encouraging voluntary compliance

For further information, please contact the Inland Revenue Department.

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## GOVERNMENT OF ANGUILLA

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GOVERNMENT  
OF  
ANGUILLA

INLAND REVENUE  
DEPARTMENT



CAR RENTAL  
OPERATORS



CATERING TO THE  
VISITING AND LOCAL  
COMMUNITY ALIKE

## **WHO IS CONSIDERED A CAR RENTAL OPERATOR?**

Any person or company that rents vehicles for reward for short periods of time, generally ranging from a few hours to weeks or in some instances months.

A car rental operator primarily serves persons who require a temporary vehicle.

## **WHAT IS REQUIRED OF A CAR RENTAL OPERATOR?**

Every person wishing to carry on a car rental business shall make an application by filling the New Business Application Form and submitting it to the Ministry of Finance for approval.

Every car rental operator is required to register their company with the Inland Revenue Department before engaging in any business transactions.

Please note registration plates bearing an “R” will not be assigned unless the aforementioned has been satisfied.

## **CAR RENTAL OPERATORS’ BUSINESS LICENCE**

Car rental operators are not required to pay an annual business licence under the Trades, Businesses, Occupations and Professions Licensing Act.

However, under the Vehicles and Road Traffic Act, every vehicle licenced as a self-drive rental

shall bear a registration plate with the letter “R” and pay the prescribed fee of **EC\$300.00** for each vehicle that bears the letter “R”.

This fee is in addition to the annual prescribed vehicle licence fee.

## **PURCHASE OF TEMPORARY DRIVER’S LICENCES**

On behalf of the Comptroller of Inland Revenue, a car rental operator may purchase Temporary Driver’s Licences at the Inland Revenue Department to be sold to persons requiring them.

To purchase the Temporary Driver’s Licences, the operator is required to submit a completed remittance form for the types and quantities of Temporary Driver’s Licences they desire. This form can be obtained through the Taxpayer Services Unit at the Inland Revenue Department.

Once the remittance form is completed and signed, an assessment notice is created for payment.

The assessment notice is presented to the cashier to verify the quantities, types and series of licence numbers to be issued.

## **ISSUANCE OF VISITOR’S TEMPORARY DRIVER’S LICENCE**

A car rental operator may grant a Temporary Driver’s Licence to a bona fide visitor to Anguilla, for a period of three months from the date of issue at a cost of **EC\$67.00** or for a period of

three days (72 hours) for a cost of **EC\$40.00**.

To issue the Temporary Driver’s Licence, applicants must be eighteen years or older, and hold a valid driver’s licence issued outside of Anguilla.

## **REGISTER AND RECORDS**

Every operator shall keep an up-to-date register of every Temporary Driver’s Licence issued to his or her customers, containing information prescribed by the Comptroller.

## **TEMPORARY DRIVER’S LICENCE REGISTER**

### **REGISTER**

Every car rental operator’s register shall include but not limited to the following information:

- Date of purchase
- Name of purchaser
- Date of birth of purchaser
- Local address of purchaser
- Particulars of a valid Driver’s Licence of the purchaser ( Expiration Date, Issuing Country)
- Number and type of the Temporary Driver’s Licence issued
- Period the Temporary Driver’s Licence was granted
- Type of vehicle the purchaser is authorized to drive

## **POWERS OF INSPECTION**

The Compliance Officer at the Inland Revenue Department may at any reasonable time inspect, or audit the register and any other records maintained and ask questions relative to the issuance of the Temporary Driver’s Licences.