

## 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 tax payers
- ◇ 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



## ACCOMMODATION TAX



## DEVELOPING ANGUILLA'S ECONOMY

### WHAT IS ACCOMMODATION TAX?

It is a 12% Government Tax that is levied on all guest accommodations, or meals or both supplied by the proprietor.

### WHAT IS GUEST ACCOMMODATION

Guest accommodation refers to any lodging provided for reward in the following:

- **Hotel / Resort**
- **Villa / Guest House**
- **Bed and Breakfast**

### REGISTRATION OF GUEST ACCOMMODATION

Every proprietor must within 30 days of the opening of the hotel, register the hotel with the Comptroller of the Inland Revenue Department, with particulars that may be specified.

### FILING RETURNS AND REMITTING ACCOMMODATION TAX

Every proprietor of rented property shall file a return for accommodation tax collected for the previous month in the form and manner prescribed by the comptroller; and remit payment to the Inland Revenue Department no later than 20 days after the end of each calendar month.

Every proprietor of rental property shall file an Accommodation Tax return whether or not any guest accommodation was sold during the previous month.

### PAYMENT OF ACCOMMODATION TAX

Tax return forms are issued by the Inland Revenue Department to operators of the various establishments. These forms are to be completed, signed and presented to the Inland Revenue Department when payment is being made. Once the information on the forms are verified, 12% Accommodation Tax is collected and a receipt is issued.

### REGISTER AND RECORDS

Every proprietor shall maintain an up-to-date register of guest occupancy for each of his or her guests, containing information prescribed by the Comptroller.

### ACCOMMODATION TAX REGISTER INFORMATION

The register shall include but is not limited to the following information:

- **Revenue Period (month)**
- **Name of establishment**
- **Number of bookings**
- **Duration of stay in nights**
- **Total number of room nights**
- **Total number of visitors in room**
- **Total amount received from all visitors**
- **Total amount deducted from non-taxable persons**
- **12% Government tax payable**

A copy of the registered guest list should be attached to all accommodation tax remittance forms when payment is being made.

### LATE FILING PENALTY

Where the proprietor fails to file the return on the date it is due, a penalty of **EC\$50.00 per day** to a maximum of **EC\$2,000.00 per month** will be levied. There shall also be a surcharge at the rate of 12% per annum on the amount of tax payable for the period during which the tax remains unpaid.

### FAILURE TO FILE A RETURN

A proprietor who fails to file a return when required by the Inland Revenue Department is guilty of an offence and liable on summary conviction to a fine .

### POWERS OF INSPECTION

The Compliance Officer at the Inland Revenue Department may at reasonable times inspect the register and any other records maintained to examine the proprietor's accounts and to ask questions relative to the collection and accounting of accommodation tax.