BRIS GROUP

ANGUILLA

BUSINESS COMPANY

CLIENT GUIDE 2026

Exempted company formation, 0% income tax, accounting and annual compliance

Professional company formation and ongoing corporate administration

BRIS GR LIMITED | 66 Paul Street, London EC2A 4NA, United Kingdom

general.info@bris-group.com | +44 207 206 2487 | +44 775 479 5814 | bris-group.com

Anguilla Business Company at a Glance

Anguilla modernised its company legislation through the **Business Companies Act, R.S.A. c. B72**. The Act replaced the older separate company regimes with a unified Business Company framework and includes a specific category of **Exempted Company** for companies whose objects are carried out mainly outside Anguilla. For a typical non-resident international client, the exempted-company status is therefore particularly relevant.

Topic	Current position
Foreign ownership	A private Anguilla Business Company may be owned by non-residents. The Act contemplates a single-member private company.
Exempted status	A proposed company whose objects are to be carried out mainly outside Anguilla may apply to be registered as an **Exempted Company**.
Director	A private company must have at least **one director**. No general statutory Anguilla-residence requirement applies merely because the company is privately held.
Registered agent	Every company must maintain a registered agent holding the relevant Anguilla licence.
Registered office	The company must maintain its registered office in Anguilla; it may be at the office of its licensed registered agent.
Shares	Shares may be issued with or without par value and in permitted currencies. Bearer shares are prohibited.
Tax	Anguilla has no general income/corporation tax. A qualifying international/exempted company therefore generally has **0% Anguilla corporate income tax**, while local GST/licence/sector rules may apply to Anguilla business.

Key Benefits for International Clients

- **0% Anguilla income/corporation tax**: Anguilla does not impose a general income tax or corporation tax. This is not limited to foreign-source income; however, an Exempted Company is specifically designed for operations conducted mainly outside Anguilla.
- 100% foreign ownership is available for an ordinary international private-company structure.
- Only one director is required for a private company.
- Single-member structures are expressly contemplated by the Business Companies Act.
- Flexible shares: par-value or no-par-value shares are permitted; bearer shares are prohibited.
- Exempted Companies may maintain bank accounts, hold director/shareholder meetings, keep corporate/financial records and maintain an administrative or managerial office in Anguilla for activities carried on outside Anguilla without losing their international character.
- An Exempted Company benefits from statutory stamp-duty exemptions for specified instruments, except where Anguilla-situated property or other excluded assets are involved.
- Beneficial ownership is maintained in Anguilla's statutory BO system for regulatory/competent-authority access rather than being an unrestricted public ownership database.

Exempted Company - Why It Matters

Designed for business mainly outside Anguilla

Section 138 of the Business Companies Act allows a proposed company to apply for exempted status where its objects are to be carried out mainly outside Anguilla (or under an applicable local licence). The incorporation declaration confirms that the company's operations will be conducted mainly outside the jurisdiction.

An Exempted Company generally must not carry on trade or business in Anguilla with persons in Anguilla except in furtherance of its overseas business, unless it holds the applicable local licence. The Act nevertheless expressly permits activities such as maintaining bank accounts, holding meetings, keeping records and maintaining an administrative/managerial office in Anguilla for activities outside Anguilla.

Incorporation Requirements

Topic	Current position
Company name	May use an approved name or a company-number name. Restricted words require approval; foreign-character names are possible subject to the Regulations.
Articles / by-laws	Set out the company's legal form, share structure, governance and other constitutional matters.
Member / shareholder	At least one member is required in practice for the private company; ownership and UBO information must be supplied.

Topic	Current position
Director	At least one director for a private company. The first registered agent appoints the first director(s) on incorporation.
Registered agent	Must hold the relevant Anguilla licence and is central to Registry, CDD/BO and annual-compliance filings.
Registered office	A physical registered office in Anguilla must be maintained.
Exempted declaration	For exempted status, the prescribed declaration confirms that operations will be conducted mainly outside Anguilla.
Regulated activity	Banking, insurance, funds, trust/company services, money services, digital-asset and other regulated activities require separate authorisation.

Share Capital & Shares

The Business Companies Act permits shares with or without par value. A par-value share may be denominated in any currency. Shares can be issued for money, property, services or other permitted consideration, subject to the Act and the company's constitutional documents.

No general minimum paid-up capital

The Act does not impose a universal high minimum paid-up capital for an ordinary private Business Company. The company may adopt a commercially appropriate share structure; where par-value shares are issued, the consideration cannot be less than par value. There is no general requirement to deposit the entire authorised share amount into an Anguilla bank merely to incorporate.

Bearer shares are expressly prohibited. For an Exempted Company, shares are non-negotiable and transfers are recorded on the books/register of the company.

Documents Required from the Client

- Certified passport or acceptable government-issued identification for each shareholder/member, director and ultimate beneficial owner.
- Recent proof of residential address.
- Full ownership, control and beneficial-ownership information.
- Detailed business description, countries of operation, expected customers/counterparties and transaction profile.
- Source-of-funds evidence and, where appropriate, source-of-wealth evidence.
- For a corporate shareholder/director: incorporation/constitutional documents, management and ownership evidence and natural-person UBO documentation.
- Additional tax-residence, sanctions, PEP and AML/CFT information requested by the Anguilla licensed registered agent/TCSP.

Before certification

Send scans to BRIS Group first. We will confirm the Anguilla registered agent's exact certification, notarisation/apostille and translation requirements before costs are incurred.

Formation Process & Documents Received

1. Structure/activity review **2.** KYC/AML approval **3.** Name/exempted-status preparation **4.** Registry incorporation **5.** Director/share issue **6.** Corporate file

Typical corporate file: Certificate of Incorporation; registered Articles and by-laws/constitutional documents; initial director/member resolutions; register of members; register of directors; share certificate(s), where issued; registered-agent/registered-office particulars; common-seal particulars; and exempted-company documentation where applicable. Good Standing, certified Registry extracts/copies and apostilles may be ordered separately.

Taxation - 0% Corporate Income Tax

0% Anguilla income/corporation tax

Anguilla does not have a general income tax or corporation tax. Official Government financial statements expressly state that Anguilla has no form of income tax, and Government economic material identifies a 0% corporate tax rate. Accordingly, a standard non-resident-owned Anguilla Business Company / Exempted Company conducting international business generally has **no Anguilla corporate income tax on its profits**.

This is stronger than a territorial 'foreign-source only' exemption: Anguilla's general fiscal system does not impose ordinary corporation/income tax. However, this does **not** mean that every transaction is tax-free. GST, customs duties, property tax, business/licensing fees, payroll/social levies, withholding or sector-specific charges can apply where the company has relevant Anguilla activities, property, employees or regulated business.

Non-resident international structure

For the BRIS Group client profile - non-resident owners, management and customers outside Anguilla, with no local Anguilla trading - the principal local tax benefit is therefore legitimately described as **0% Anguilla corporate income tax**, subject to maintaining the correct corporate status and complying with Economic Substance and other applicable rules.

Economic Substance

Anguilla's Business Companies (Economic Substance) Regulations apply to companies carrying on specified **relevant activities**. The substance analysis is activity-specific. A company conducting a relevant activity may have to demonstrate adequate people, expenditure, physical presence and core income-generating activity in Anguilla unless a statutory exemption applies.

The Regulations also recognise an exemption where a company carrying on a relevant activity is genuinely tax resident in another jurisdiction meeting the statutory conditions and provides evidence of that tax residence and tax filing.

0% tax does not remove Economic Substance compliance

An international company may pay no Anguilla corporation tax but still need an annual Economic Substance classification/report and, if it carries on a relevant activity, may need to satisfy the substance test or establish a permitted exemption.

Accounting & Financial Records

Section 88 of the Business Companies Act requires every company to keep financial records sufficient to show and explain its transactions and to determine its financial position with reasonable accuracy.

Topic	Current position
Accounting records	Maintain reliable records and underlying documents for transactions, assets and liabilities.
If records are overseas	Where accounting records are kept outside Anguilla, the company must keep at its registered office accounts/returns adequate to ascertain its financial position on a **bi-annual basis** and a record of where the full accounting records are kept.
Retention	Records and underlying documents are retained for at least **6 years** under the Act.
Registered-agent access	The registered agent must know where relevant records are held and must be able to request/obtain them when required by the FSC or another competent authority.
Financial statements	The obligation to maintain accurate financial records should not be confused with a blanket requirement for every small international company to file public audited accounts.
Tax position	0% corporation tax does not remove the statutory accounting-record requirement.

Beneficial Ownership & Privacy

The Commercial Registry and Beneficial Ownership Registration System Act 2022 establishes separate Customer Due Diligence, Beneficial Ownership and Commercial Registers. Anguilla companies must identify their beneficial owners/registrable persons and keep the prescribed information current through the regulated service-provider/registry framework.

Topic	Current position
UBO identification	The company and service provider must identify the natural persons who ultimately own/control the company under the statutory tests.
CDD	The licensed TCSP/registered agent maintains and files prescribed customer due-diligence information.
Updates	Ownership/control information must be kept accurate and updated when changes occur.
Public privacy	The statutory BO register is not an unrestricted public search of every client's beneficial-owner details.
Authorities	FSC, FIU and other authorised competent authorities have access under the legislation; AML/CFT and international cooperation obligations apply.

Annual Return, Renewal & Government Fees

Business Companies Regulations require annual fees and annual returns to be completed by the end of the company's **anniversary calendar quarter**. For an Exempted Company, the annual return includes a declaration that its operations have remained mainly outside Anguilla and that the statutory restrictions have been complied with.

Topic	Current position
Standard ≤50,000 shares	The 2022 Business Companies Regulations prescribe a Registry incorporation fee of **US$350** and annual fee of **US$350** for a share company authorised to issue no more than 50,000 shares.
More than 50,000 shares	The prescribed incorporation and annual fee is **US$500**.
Due date	Q1 companies: 31 March; Q2: 30 June; Q3: 30 September; Q4: 31 December.
Late fees	The Regulations prescribe escalating late-payment penalties after the anniversary quarter.
Annual return	File within the anniversary quarter and no later than the end of that quarter.
Registered agent	Renew the licensed registered-agent/registered-office service and complete updated KYC.
Economic Substance	Complete the applicable ES classification/reporting and substance obligations.
Beneficial ownership	Review and update BO/CDD information.
Accounting	Maintain records and provide the registered agent with the required location/financial information.

Government fees are subject to amendment. BRIS Group will reconfirm the current Registry/FSC charges before incorporation and each renewal.

How BRIS Group Supports You

Pre-formation review - Review the proposed international activity and whether Exempted Company status is appropriate.

Company formation - Coordinate name, constitutional documents, exempted declaration and Registry incorporation through an Anguilla licensed provider.

KYC & beneficial ownership - Coordinate shareholder, director, UBO and source-of-funds due diligence.

Corporate administration - Assist with shares, directors, resolutions, registers and corporate changes.

Annual renewal - Coordinate Registry annual fee/return, registered agent and good-standing maintenance.

Accounting compliance - Coordinate the records and bi-annual financial information required by the Business Companies Act.

Economic Substance - Coordinate annual ES classification/reporting and local substance support where required.

Documents - Arrange Good Standing, certified Registry documents, apostilles and other corporate certificates where available.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Anguilla Business Company / Exempted Company incorporation and maintenance and is not a fee quotation. BRIS Group professional fees, Anguilla licensed registered-agent/registered-office charges, Registry/FSC fees, Economic Substance support, accounting/compliance, certified documents and optional services are quoted separately. Clients may request a tailored quotation based on the proposed structure and activity.

Client Preparation Checklist

- ■ Three proposed company names (or request a company-number name where appropriate).
- ■ Detailed business activity and countries where the company will operate.
- ■ Names and ownership percentages of shareholders/members and ultimate beneficial owners.
- ■ Proposed director(s).
- ■ Certified passport and recent proof of address for each relevant individual.
- ■ Source-of-funds/source-of-wealth evidence.
- ■ Expected turnover, currencies, banking and transaction profile.
- ■ Proposed share structure and authorised number of shares.
- ■ Corporate-owner/director documents where a legal entity is involved.

- Information required to determine Exempted Company and Economic Substance status.
- Any banking, apostille or regulated-activity requirements.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Anguilla legal, tax, accounting, banking or investment advice. The **0% corporate income-tax benefit is genuine** because Anguilla does not impose a general income/corporation tax; nevertheless, local GST, licence, property, employment/social, sector and Economic Substance obligations can apply depending on the company's activities.

Primary official sources reviewed: Business Companies Act R.S.A. c. B72 and Business Companies Regulations; Business Companies (Economic Substance) Regulations; Commercial Registry and Beneficial Ownership Registration System Act and Regulations 2022, as amended; current Anguilla FSC legislation/guidance; Government of Anguilla Revised Statutes database; and official Government financial/economic material confirming the absence of general income/corporation tax.

Information reviewed: August 2026. Current fees and administrative practice will be reconfirmed before incorporation and annual renewal.

PREPARED BY BRIS GROUP

Anguilla Business Company - Client Guide 2026

Professional formation and corporate administration for international clients.