

SEARCHOFFSHORE.COM

Antigua and Barbuda

Professional Services Guide 2026

The specialist directory of law firms, corporate service providers, wealth managers, and professional advisers operating in Antigua and Barbuda — for UHNW individuals, family offices, and their professional advisers.

62

PROFILED FIRMS
ANTIGUA & BARBUDA

5,500+

FIRMS ACROSS
30+ JURISDICTIONS

Zero

TAX ON
OFFSHORE INCOME

CBI

CITIZENSHIP BY
INVESTMENT PROGRAMME

This guide is published by SearchOffshore for general informational purposes only. It does not constitute legal, tax, financial, regulatory, or professional advice of any kind. Always seek qualified professional advice before making any decisions relating to offshore structures or jurisdictional arrangements.

ABOUT THIS GUIDE

The SearchOffshore Antigua and Barbuda Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of Antigua and Barbuda as an offshore financial centre and residency jurisdiction.

It is designed as a starting point for conversations with qualified advisers — not a substitute for professional advice. Certain activities described in this guide may require licensing, regulatory approval, or local substance depending on the nature of the business.

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SECTION 1

Antigua and Barbuda: Jurisdiction Overview

Antigua and Barbuda is a sovereign island nation in the eastern Caribbean, comprising the islands of Antigua, Barbuda, and the uninhabited Redonda. With a population of approximately 93,000, it operates as an independent Commonwealth nation with a stable parliamentary democracy and English common law legal system.

As a financial centre, Antigua and Barbuda is perhaps best known internationally for its Citizenship by Investment (CBI) programme, which provides a pathway to citizenship for qualifying investors and their families. Beyond citizenship planning, the jurisdiction offers a range of offshore corporate, banking, and financial services structures, regulated by the Financial Services Regulatory Commission (FSRC). Its combination of CBI, zero tax on offshore income, and a growing professional services community makes it a relevant consideration for internationally mobile UHNW individuals and their advisers.

KEY FACTS

Status	Independent Commonwealth nation (member of CARICOM and OECS)
Capital	Saint John's, Antigua
Legal System	English Common Law
Currency	Eastern Caribbean Dollar (XCD) / USD widely used
Corporate Tax	No tax on offshore income for IBCs; standard rate applies to onshore activities
Capital Gains Tax	No capital gains tax
Personal Income Tax	No personal income tax
Regulator	Financial Services Regulatory Commission (FSRC)
Time Zone	AST (UTC-4)
Major Legislation	International Business Corporations Act, Companies Act, Trusts Act, Money Laundering (Prevention) Act

"Antigua and Barbuda combines a well-established offshore corporate framework with one of the Caribbean's most recognised citizenship by investment programmes — making it relevant to both wealth structuring and residency planning."

SECTION 2

Legal and Regulatory Framework

Antigua and Barbuda operates under English common law with a dual legislative framework covering both domestic companies and international business corporations. The Financial Services Regulatory Commission (FSRC) licenses and supervises banks, trust companies, insurance companies, and other financial services providers.

PRIMARY CORPORATE VEHICLES

International Business Corporation (IBC)

The standard vehicle for international holding, investment, and trading structures. IBCs are exempt from Antiguan income tax, capital gains tax, and withholding tax on offshore income. Formation is straightforward with flexible governance provisions.

Limited Liability Company (LLC)

A hybrid entity combining features of a company and a partnership, providing flexibility for fund structures, joint ventures, and certain private wealth arrangements.

Trust

Trusts established under Antiguan law are used for succession planning, asset protection, and private wealth structuring. Both fixed and discretionary trust structures are available, and Antigua recognises offshore trust arrangements administered locally.

CITIZENSHIP BY INVESTMENT

Antigua and Barbuda's Citizenship by Investment Programme, established in 2013, provides a pathway to citizenship through qualifying investment options including a contribution to the National Development Fund, investment in approved real estate, or investment in an approved business. The programme is administered by the Citizenship by Investment Unit (CIU) and requires a due diligence process. Citizenship confers an Antiguan passport with visa-free or visa-on-arrival access to a significant number of jurisdictions, including the United Kingdom and the Schengen Area. Qualified legal and tax advice is essential before pursuing citizenship planning, given the interaction with the individual's existing tax residency and citizenship obligations.

SECTION 3

Key Service Categories

Law Firms

Antiguan law firms advise on corporate structuring, real estate, citizenship by investment, banking and finance, trust and estate matters, and regulatory compliance. Some firms have specialist expertise in CBI applications and the associated due diligence process.

Corporate Services

Licensed corporate service providers handle IBC formation, registered agent and office services, nominee directors and shareholders, and ongoing corporate administration for international clients.

Wealth Management

Wealth management and financial advisory services are available to private clients and family offices, with a growing number of firms serving internationally mobile UHNW individuals relocating to or structuring through Antigua.

Accountancy Firms

Accounting and audit firms provide statutory compliance, financial reporting, CRS/FATCA advisory, and tax compliance services for Antiguan entities and their beneficial owners.

Trusts and Fiduciary Services

Licensed trust companies provide trustee, fiduciary, and estate planning services for private clients seeking succession planning and asset protection through Antiguan trust structures.

Tax Advisors

Tax advisory services assist clients with the interaction of Antiguan structures and citizenship with home-jurisdiction tax obligations, CRS/FATCA compliance, and the tax implications of citizenship planning.

Notary and Property Services

Notarial and property services support real estate transactions — both for CBI qualifying investments and general property acquisition — as well as document legalisation for international use.

SECTION 4

The Current Compliance Environment

Antigua and Barbuda has undergone significant regulatory development in response to international pressure from the FATF, OECD, and the EU. The jurisdiction has worked to strengthen its AML/CFT framework, improve beneficial ownership transparency, and implement economic substance requirements, while maintaining the competitiveness of its offshore financial services and CBI sectors.

AML/CFT FRAMEWORK

Financial institutions and designated non-financial businesses in Antigua and Barbuda are subject to the Money Laundering (Prevention) Act and its regulations, imposing risk-based customer due diligence, enhanced due diligence for higher-risk relationships, ongoing monitoring, and suspicious transaction reporting obligations to the Financial Intelligence Unit.

BENEFICIAL OWNERSHIP

Antigua and Barbuda has implemented a beneficial ownership registry for IBCs and other legal persons, with information accessible to competent authorities and law enforcement. Registered agents are required to maintain current beneficial ownership information. The jurisdiction has committed to developing its beneficial ownership framework in line with CARICOM and international standards.

CRS AND FATCA

Antigua and Barbuda participates in the OECD Common Reporting Standard and exchanges financial account information with partner jurisdictions. FATCA compliance is implemented through a Model 1 intergovernmental agreement with the United States.

CBI DUE DILIGENCE

The CBI programme operates a multi-tier due diligence process, including background checks by international due diligence firms, review by the CIU, and assessment by the Cabinet. Applicants must demonstrate a clean criminal record and a legitimate source of funds. The due diligence standards applied to CBI applicants have been strengthened in response to international scrutiny of Caribbean citizenship programmes.

REGULATORY STATUS — KEY CONTEXT

2023–2024	FATF mutual evaluation process — framework under review
Ongoing	EU list of non-cooperative jurisdictions — status subject to change
Current	Verify all listing status with qualified advisers at time of planning
<i>Current status should always be verified with qualified advisers at the time of planning.</i>	

SECTION 5

Regulatory Considerations for 2026

CBI Programme — International Scrutiny

Caribbean citizenship by investment programmes have faced increased international scrutiny from the EU, the US, and the UK. The EU has raised concerns about the security implications of CBI programmes granted to nationals of certain jurisdictions, and has proposed measures to restrict access to EU territory for CBI passport holders. Advisers should brief clients that the visa-free access currently provided by an Antiguan passport is subject to ongoing review and may be affected by EU and UK policy developments.

Tax Interaction with Citizenship

Obtaining Antiguan citizenship does not in itself alter an individual's tax residency or tax obligations in their existing home jurisdiction. US citizens and green card holders remain subject to US worldwide taxation regardless of additional citizenship. Clients subject to exit tax regimes must obtain qualified tax advice before acquiring Antiguan citizenship or relocating to Antigua.

Economic Substance Requirements

Entities in Antigua conducting relevant activities are subject to economic substance requirements. Annual substance declarations must be filed and adequate substance demonstrated. Structures should be reviewed to ensure compliance, as enforcement and reporting standards continue to rise across the Caribbean.

Offshore Banking — Enhanced Due Diligence

Antigua's offshore banking sector has faced increased scrutiny from international correspondent banks. Clients establishing banking relationships through Antiguan structures should expect enhanced due diligence requirements and confirm banking availability in principle before finalising any structure.

KEY QUESTIONS TO EXPLORE WITH A QUALIFIED ADVISER

1. What is the home jurisdiction tax treatment of the proposed Antiguan structure, including any controlled foreign corporation rules or exit tax provisions?
2. For CBI planning, has the interaction of Antiguan citizenship with the individual's existing tax residency, citizenship obligations, and home-country reporting requirements been fully analysed?
3. Has the current EU and international listing status of Antigua and Barbuda been verified, and is it consistent with the requirements of the proposed structure?
4. Does the entity conduct a relevant activity under Antigua's economic substance requirements, and can adequate substance be demonstrated?
5. What CRS/FATCA reporting obligations apply, and has the home jurisdiction tax position been confirmed as consistent with the disclosed information?
6. Has banking availability been confirmed in principle, given enhanced correspondent banking scrutiny of Caribbean offshore structures?

SECTION 6

SearchOffshore Directory

SearchOffshore profiles 62 professional firms across 9 service categories in Antigua and Barbuda. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Law Firms	15	View Listings
Corporate Services	7	View Listings
Fiduciary Services	3	View Listings
Trusts	3	View Listings
Wealth Management	12	View Listings
Accountancy Firms	17	View Listings
Tax Advisors	9	View Listings
Notary	9	View Listings
Property Services	12	View Listings



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SearchOffshore is the specialist directory connecting UHNW individuals, family offices and their advisers with professional firms across 30+ offshore jurisdictions — from the Cayman Islands and BVI to Jersey, Singapore and Dubai.

[Browse the Antigua and Barbuda Directory](#)

[List Your Firm](#)

SECTION 7

Important Notices and Disclaimer

General Disclaimer

This guide is published by SearchOffshore for general informational purposes only. Nothing in this guide constitutes legal, tax, financial, regulatory, investment, fiduciary, or professional advice of any kind. SearchOffshore does not provide legal, tax, investment, fiduciary, or regulatory advice and does not act as an intermediary in any transaction. SearchOffshore is a directory and media platform connecting businesses and individuals with professional service providers.

Accuracy and Currency

The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

No Endorsement or Verification

Inclusion of any firm in the SearchOffshore directory does not constitute endorsement by SearchOffshore of that firm's services, expertise, regulatory standing, or suitability for any purpose. Firms profiled in the SearchOffshore directory have been included from public professional registers or have submitted information to the directory. Listing does not constitute verification, endorsement, or regulatory approval. Users are responsible for conducting their own independent due diligence on any professional firm before engaging their services.

No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

No Warranty

SearchOffshore makes no warranty, express or implied, as to the completeness, accuracy, or fitness for any purpose of the information contained in this guide. Users are solely responsible for independent verification of all information before reliance.

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