

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.



GOVERNMENT OF ANGUILLA

Inland Revenue Department

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GOVERNMENT OF ANGUILLA INLAND REVENUE DEPARTMENT



TOURISM LEVY



**CONTRIBUTING TO
TOURISM
DEVELOPMENT**

WHAT IS TOURISM LEVY

Every guest shall pay a Tourism Marketing Levy (TML) at the rate of **US \$ 3 or EC \$ 8.0646 per night** , other than a child under the age of 12 years.

TOURISM LEVY ON PROPRIETORS

A proprietor of guest accommodation shall also pay a Tourism Levy at the rate of **US \$ 3 or EC \$ 8.0646 per night** for each person, other than a child under the age of 12 years.

FILING RETURNS AND REMITTING TOURISM LEVY

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 a Tourism Levy return whether or not any guest accommodation was sold during the previous month.

PAYMENT OF TOURISM LEVY

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, total Tourism Levy due 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 guest, containing information prescribed by the Comptroller.

TOURISM LEVY REGISTER INFORMATION

Every proprietor of rental property shall include but not limited to the following information:

- **Number of bookings**
- **Total number of room nights**
- **Total number of visitors**
- **Total amount received from all visitors**
- **Total amount deducted from non-taxable persons**
- **10% Government tax payable**

A copy of the registered guest list should be attached to all Tourism Levy 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 \$ 2000.00 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.