

No. 50930

**United States of America
and
Antigua and Barbuda**

Agreement between the Government of the United States of America and the Government of Antigua and Barbuda for the exchange of information with respect to taxes. Washington, 6 December 2001

Entry into force: *10 February 2003 by notification, in accordance with article 9*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *United States of America, 18 June 2013*

**États-Unis d'Amérique
et
Antigua-et-Barbuda**

Accord entre le Gouvernement des États-Unis d'Amérique et le Gouvernement d'Antigua-et-Barbuda relatif à l'échange d'information en matière fiscale. Washington, 6 décembre 2001

Entrée en vigueur : *10 février 2003 par notification, conformément à l'article 9*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *États-Unis d'Amérique, 18 juin 2013*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED STATES OF
AMERICA AND THE GOVERNMENT OF ANTIGUA AND BARBUDA FOR THE
EXCHANGE OF INFORMATION WITH RESPECT TO TAXES**

The Government of the United States of America and the Government of Antigua and Barbuda, desiring to conclude an Agreement for the exchange of information with respect to taxes (hereinafter referred to as the "Agreement"), have agreed as follows:

ARTICLE 1

OBJECT AND SCOPE OF THE AGREEMENT

1. The Contracting States shall assist each other to assure the accurate assessment and collection of taxes, to prevent fiscal fraud and evasion, and to develop improved information sources for tax matters. The Contracting States shall provide assistance through exchange of information authorized pursuant to Article 4 and such related measures as may be agreed upon by the competent authorities pursuant to Article 5.

ARTICLE 2

TAXES COVERED BY THE AGREEMENT

1. This Agreement shall apply to the following taxes imposed by or on behalf of a Contracting State:
- a) in the case of the United States of America, all federal taxes.
 - b) in the case of Antigua and Barbuda, the following taxes: income tax (personal), income tax (companies), property tax, business tax (unincorporated), non-citizen undeveloped land tax, land value appreciation tax, gross turnover tax, telecommunication licence, stamp duty, hotel tax, guest tax, telecommunication tax, foreign currency levy, travel tax, insurance levy, hotel guest levy, time sharing occupancy tax, time sharing service tax, betting and gaming tax, money transfer levy, restaurant and caterers service tax, tax on gross income - offshore banks, casino licences, banking and insurance licences and fees, and guest levy.
2. This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authority of each Contracting State shall notify the other of changes in laws which may affect the obligations of that State pursuant to this Agreement.

3. This Agreement shall not apply to the extent that an action or proceeding concerning taxes covered by this Agreement is barred by the applicant State's statute of limitations.

4. This Agreement shall not apply to taxes imposed by states, municipalities or other political subdivisions, or possessions of a Contracting State.

ARTICLE 3

DEFINITIONS

1. In this Agreement, unless otherwise defined:

a) The term "competent authority" means:

- (i) in the case of the United States of America, the Secretary of the Treasury or his delegate, and
- (ii) in the case of Antigua and Barbuda, the Minister of Finance or his delegate.

b) The term "national" means:

- (i) in the case of the United States, any United States citizen and any legal person, partnership, corporation, trust, estate, association, or other entity deriving its status as such from the laws in force in the United States; and
- (ii) in the case of Antigua and Barbuda, any citizen of Antigua and Barbuda and any legal person, partnership, company, trust, estate, association, or other entity deriving its status as such from the laws in force in Antigua and Barbuda.

c) The term "person" includes an individual and a partnership, corporation, trust, estate, association or other legal entity.

d) The term "tax" means any tax to which the Agreement applies.

e) The term "information" means any fact or statement, in any form whatever, that

may be relevant or material to tax administration and enforcement, including
(but not limited to):

- (i) testimony of an individual, and
 - (ii) documents, records or tangible property of a person or Contracting State.
- f) The terms "applicant State" and "requested State" mean, respectively, the Contracting State applying for or receiving information and the Contracting State providing or requested to provide such information.
- g) For purposes of determining the geographical area within which jurisdiction to compel production of information may be exercised, the term "United States" means the United States of America, including Puerto Rico, the Virgin Islands, Guam, and any other United States possession or territory.
- h) For purposes of determining the geographical area within which jurisdiction to compel production of information may be exercised, the term "Antigua and Barbuda" means the State of Antigua and Barbuda and the territorial waters thereof.

2. Any term not defined in this Agreement, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 5, shall have the meaning which it has under the laws of the Contracting State relating to the taxes which are the subject of this Agreement.

ARTICLE 4

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange information to administer and enforce the domestic laws of the Contracting States concerning taxes covered by this Agreement, including information to effect the determination, assessment, and collection of tax, the recovery and enforcement of tax claims, or the investigation or prosecution of tax crimes or crimes involving the contravention of tax administration. Information shall be exchanged to fulfill the purpose of this Agreement without regard to