

ANTIGUA AND BARBUDA



THE PROPERTY TAX (RATES OF TAX) ORDER, 2023  
STATUTORY INSTRUMENT

2023, No. 47

*[Published in the Official Gazette Vol. XLIII No. 66  
dated 23rd November, 2023.]*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Noel F. Abraham, Government Printer  
— By Authority, 2024



**ANTIGUA AND BARBUDA**  
**THE PROPERTY TAX (RATES OF TAX) ORDER, 2023**  
**ARRANGEMENT**

**Regulation**

1.Short title .....	4
2.Rates of tax .....	4

**ANTIGUA AND BARBUDA**  
**THE PROPERTY TAX (RATES OF TAX) ORDER, 2023**  
**STATUTORY INSTRUMENT**  
**2023, NO. 47**

**THE PROPERTY TAX (RATES OF TAX) ORDER, 2023, made by the Minister under Section 5 of the Property Tax Act, 2006, No. 20 of 2006.**

**1. Short title**

(1) This Order may be cited as the Property Tax (Rates of Tax) Order, 2023 and shall come into force on the first day of January 2024.

**2. Rates of tax**

For the tax year 2023, the property taxes to be charged and levied are as specified below:

<b>Classification of Property</b>	<b>Rate of tax</b>
<i>a)</i> Agricultural Land	0.10%
<i>b)</i> <b><u>Residential Land</u></b>	
i) Residential land valued less than EC\$3 Million dollars	0.20%
ii) Residential land valued at EC\$3 Million dollars or more	0.40%
<i>c)</i> <b><u>Residential Building</u></b>	
i) Residential building valued less than EC\$3 Million Dollars	0.30%
ii) Residential building valued at EC\$3 Million Dollars or more	0.50%
<i>a)</i> Building classified as other property	0.50%
<i>e)</i> Land classified as other property	0.40%

Made this 22nd day of November, 2023

**Hon. Gaston A. Browne,**  
*Prime Minister and Minister of Finance and  
Corporate Governance.*