Ministry of FINANCE
GOVERNMENT OF ANGUILLA

NEWSLETTER

FRIDAY — JULY 31ST — 2026

Updates to Anguilla's TIE (International Cooperation) Act.

The International Tax Cooperation Unit would like to inform reporting financial institutions and the wider public that the International Tax Compliance (Common Reporting Standard) (Amendment) Regulations, 2026, is now effective 01 July 2026.

Audit Update

The desk-based audits being conducted by the ITC Unit are still in progress and are expected to be concluded by August 2026. The audits remain focused on assessing compliance with CRS requirements.

Amendments to the International Tax Compliance (CRS) Regulations, 2026

The new amendments to the ITC CRS Regulations include the amendment of relevant definitions in Section 1, such as "high-value account," "lower-value account," "pre-existing account," and inclusion of "qualified non-profit entity" among others.

Other amendments include the insertion of Section 6B concerning self-certification obligations; amendments to Section 9A regarding civil penalties for non-compliance; and the insertion of Section 11A addressing breaches or offences in cases involving legal arrangements or branches.

The Wider Approach

Anguilla has also applied the wider approach strategy and has added **17 jurisdictions** to the list of exchange partners under the Mutlitateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Guidance and Support

The International Tax Unit will be issuing guidance and additional publications regarding these amendments in the upcoming month.

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