



THE FINANCIAL SERVICES REGULATORY COMMISSION

GUIDELINES

The International Limited Liability Companies Act, 2007 (as amended)

Completing and filing the annual attestation form and reinstating a removed and dissolved company pursuant to the provisions of the International Limited Liability Companies Act, 2007 (as amended) of the Laws of Antigua and Barbuda ("the ILLCA")

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Completing and Filing the Annual Attestation Form

A company registered under the ILLCA is required to complete and file annually an attestation report (“the Report”) on beneficial ownership and control of the company for the year ending 31 December each year.

Completing the Report

- a. The Report must be completed using the annual attestation report form¹ which can be easily accessed by clicking the link at footnote (1) below.
- b. The report must be completed in its entirety, by inserting the required information in each section. Where a section does not apply, the Company must insert “N/A”. Where additional rows are required, this may be achieved by right clicking on the section and insert rows as necessary.
- c. Upon completion, the Report must be dated and executed as indicated in the declaration section and submitted to the Company’s registered corporate management and trust service provider for filing with the Commission no later than 31 January.

Filing the Report

The fully completed, executed and dated report for the period ended 31 December of the previous year must be filed with the Commission by the corporation’s registered corporate management and service provider, by emailing registryandcmtsp@fsrc.gov.ag, no later than by January 31st annually.

Penalty for Late Filing or Not Filing the Report

If a company fails to file the attestation report within the stipulated timeframe, the corporate management and trust service provider must notify this contravention to the Commission no later than 5 business days after the attestation report was due. A written notification informing of a company’s failure to comply with its reporting obligations may be emailed to the Commission, via registryandcmtsp@fsrc.gov.ag, and must include i) the name of the company; and ii) the last filing date of any attestation report submitted by the company.

A corporate management and trust service provider will be liable to an automatic penalty of EC\$5,000 for failure to notify the Commission of a company’s failure to submit the report.

A company that contravenes these obligations will be liable to penalties (ranging from an automatic penalty of US\$200 plus US\$500 per month to a maximum penalty US\$1500) and may be removed from the Register of Companies.

¹ The annual attestation report can be found here: [Financial Services Regulatory Commission](#)

Reinstating a Company to the Register

A company that has been removed from the register may apply to the Commission in writing to be restored to the register in accordance with Section 64 of the ILLCA. An application for restoration must be submitted to the Commission within three years of the date of the company's removal and dissolution and shall include the following:

- a. the name of the ILLC and the effective date of its administrative dissolution; and
- b. a statement that either the dissolution grounds did not exist or that the dissolution grounds have been remedied.

[END]