



Car Rental Operators

WHO IS CONSIDERED A CAR RENTAL OPERATOR?

Any person or company that rents vehicles for reward for short periods of time, generally ranging from a few hours to weeks or in some instances months.

A car rental operator primarily serves persons who require a temporary vehicle.

WHAT IS REQUIRED OF A CAR RENTAL OPERATOR?

Every person wishing to carry on a car rental business shall make an application by filling the New Business Application Form and submitting it to the Ministry of Finance for approval.

Every car rental operator is required to register their company with the Inland Revenue Department before engaging in any business transactions.

Please note registration plates bearing an "R" will not be assigned unless the aforementioned has been satisfied.

CAR RENTAL OPERATORS' BUSINESS LICENCE

Car rental operators are not required to pay an annual business licence under the Trades,

Businesses, Occupations and Professions Licensing Act.

However, under the Vehicles and Road Traffic Act, every vehicle licenced as a self-drive rental shall bear a registration plate with the letter "R" and pay the prescribed fee of **EC\$ 300.00** for each vehicle that bears the letter "R".

This fee is in addition to the annual prescribed vehicle licence fee.

PURCHASE OF TEMPORARY DRIVER'S LICENCES

On behalf of the Comptroller of Inland Revenue, a car rental operator may purchase Temporary Driver's Licences at the Inland Revenue Department to be sold to persons requiring them.

To purchase the Temporary Driver's Licences, the operator is required to submit a completed remittance form for the types and quantities of Temporary Driver's Licences they desire. This form can be obtained through the Taxpayer Services Unit at the Inland Revenue Department.

Once the remittance form is completed and signed, an assessment notice is created for payment.

The assessment notice is presented to the cashier to verify the quantities, types and series of licence numbers to be issued.

AUTHORIZED PERSONS

Persons who are representatives of a car rental operator should be provided to the Inland Revenue Department, as having gained permission by the owner to collect licenses on behalf of the Agency.

ISSUANCE OF VISITOR'S TEMPORARY DRIVER'S LICENCE

A car rental operator may grant a Temporary Driver's Licence to a bona fide visitor to Anguilla, for a period of three months from the date of issue at a cost of **EC \$ 67.00** or for a period of three days (72 hours) for a cost of **EC \$ 40.00.**

To issue the Temporary Driver's Licence, applicants must be eighteen years or older, and hold a valid driver's licence issued outside of Anguilla.

REGISTER AND RECORDS

Every operator shall keep an up-to-date register of every Temporary Driver's Licence issued to his or her customers, containing information prescribed by the Comptroller.

POWERS OF INSPECTION

The Compliance Officer at the Inland Revenue Department may at any reasonable time inspect, or audit the register and any other records maintained and ask questions relative to the issuance of the Temporary Driver's Licences.

TEMPORARY DRIVER'S LICENCE REGISTER

Every car rental operator's register shall include but not limited to the following information:

- Date of purchase
- Name of purchaser
- Date of birth of purchaser
- Local address of purchaser
- Particulars of a valid Driver's Licence of the purchaser (Expiration Date, Issuing Country)
- Number and type of the Temporary Driver's Licence issued
- Period the Temporary Driver's Licence was granted
- Type of vehicle the purchaser is authorized to drive

TEMPORARY DRIVER'S LICENCES FOR 2019

- ◆ All temporary driver's licences will include the cost in both EC and US currency . This is an effort to alleviate any doubt that the customers may have about the cost and conversion rate.
- ◆ The new licences will include security features to prevent duplication or any possible fraudulent activity.
- ◆ Temporary Driver's Licences not issued in their assigned year will not be issued in any other year. The licences should be returned to the Inland Revenue Department for reconciliation.

**For further Information
please contact the Inland
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GOVERNMENT OF ANGUILLA

Inland Revenue Department

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