

# Government of Antigua and Barbuda Inland Revenue



## How do I obtain an Income Tax Number?

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### What is a Tax Identification Number (TIN)?

If, as an individual, you are liable or become liable to tax, you are required to register with the Inland Revenue Department. The Inland Revenue Department will issue a Tax Identification Number. The Tax Identification Number (TIN) is a number (a 6 digit) that simplifies and streamlines the way you deal with the Inland Revenue Department. This number is a permanent and unique number assigned to you. The TAPA regulation (Sect. 11, 3) requires the Commissioner to assign a tax identification number to a person who is not a taxpayer, but who makes payments which are subject to tax.

The assigned unique TIN must be quoted on all your correspondence to the IRD. The same procedure governs company registration.

### How do I get a TIN?

All individual businesses, partnerships and corporate entities get a TIN when they register with the Inland Revenue Department.

If you are self-employed or in a partnership do not already have a TIN and you must complete forms UBT001 and F16 to apply for a TIN. At the time of application you will need to provide:

1. Certificate of Registration and Letter of Particulars issued by Intellectual Property & Commerce Office;
2. Copy of your passport bio-page
3. Any other document at the discretion of the authorizing officer.

If your business is registered under the Company Act of Antigua and Barbuda you must complete forms CB001 and F16 to apply for a TIN. At the time of application you will need to provide:

- 1 Certificate of Incorporation issued by Intellectual Property & Commerce Office;
- 2 By Laws and Articles of Incorporation
- 3 Register of Directors
- 4 Share Register and/or Share Certificate(s)
- 5 Copy of Passport bio-page of each Shareholder
- 6 Any other document at the discretion of the authorizing officer

Completed application forms may be submitted to our office either by mail or in person; however, before you can register your business with the IRD you must first register the business name with the Intellectual Property & Commerce Office (ABIPCO).

### **When must I apply for a TIN?**

You should apply for registration not later than fifteen (15) days after you become liable to tax.

### **Can I appoint a person to act on my behalf?**

You may appoint a representative to act for you. You have to prepare a letter of authorization and send it to IRD. An authorized representative, often a lawyer, accountant, customs broker, or tax professional from outside your business, can register your business, access all your accounts, make account enquiries, and provide information to update accounts. Authorized representatives remain authorized until you revoke their authorization.

### **What happens after you register?**

Soon after you register for the TIN, we will send you a notice confirming your TIN and the accounts you have opened, and a summary of the information you provided on registration.

In addition to registering for a TIN, where you make taxable sales for ABST purposes you may also be required to register for ABST. (insert link to ABST info)

### **Do you need more information?**

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You can download publications that provide more details about the accounts you opened; such as the ABST, UBT and CIT guides. Go to: (insert link) for publications and forms available for download.