

**Antigua and Barbuda
Inland Revenue Department
CB001 Corporate Body Enterprise Registration**

- Add a new corporate body enterprise: Complete all fields
- Modify an existing corporate body enterprise: complete the enterprise identification and fill in the change information
- Close a corporate body enterprise: complete the enterprise identification and fill in the closing information

Enterprise Information:

Enterprise type: Corporation: Government body: Coop: Trust: Non profit:

Registered Name: _____

Registration No: _____ Registration date (day, month, year): ____ ____ ____

Social Security No: _____ Resident? Yes: No:

Trade name: _____

Enterprise phone no: _____ Enterprise fax no: _____

The **Taxpayer No** (if known): _____

Start date (day, month, year): ____ ____ ____ Close date (day, month, year): ____ ____ ____

Fiscal Year Start (day, month): ____ ____

No: Of Shares: _____ Shares Values: _____

Mailing address – No, street: _____

Village: _____

Parish: _____

Country: _____

E-mail address: _____

Foreign Parent Name: _____

Address (No., Street): _____

Village, city or town: _____

Province or district: _____ Country _____

Phone No: _____ Fax No: _____

Trade type: Wholesale: Retail: Manufacturing: Services:

Business Activity (see list attached): _____

(You may have more than one): _____

Industry Sector (see list attached): _____

(Identify only one industry sector)

Bank: _____

Address: _____

Village: _____

District: _____

Bank Acct No: _____

Taxpayer Representative (if any): Name: _____

Representative's Taxpayer No (if applicable): _____

Type of representative: Parent: ___ Accountant: ___ Lawyer: ___ Executor: ___ Other: _____

Reason of representation: Non-resident: ___ Deceased: ___ Disabled: ___ Minor: ___ Other: _____

Contact name (in enterprise): _____

Contact title: _____ Contact Phone No: _____

Enterprise Establishments

Complete the following table for each establishment (different physical location) you will carry on businesses. Indicate in the last column the one that is used as your head office.

Name of the establishment (if different from trade name)	Address (no. street)	City	Head Office (√)	For Hotels, Guest Houses etc	
				Category	No. of rooms

Enterprise Ownership (Shareholders)

Note:

1. All shareholders are required to be named;
2. A shareholder could be a physical person (e.g. Paul Green) or a legal person (eg. another corporation)
3. For each shareholder, the Registration Form (F16) must be filed

Taxpayer No	Owner name: - Individual (last, first) - Legal person (trade name)	Ownership Start date (day-month-year)	No. of shares	% of shares	Ownership End date (day-month-year)

If insufficient space provided, give details on separate sheet with the same format.

Non-resident employees (if applicable)

Complete the following table for each non-resident employee currently employed by your enterprise or has left recently your enterprise.

Employee's Taxpayer No	Employee Name	Start Date (day-month-year)	End Date (day-month-year)	Employee No

Determination of Enterprise Liability

As a corporate body enterprise, you should submit your chargeable income on a yearly basis for Corporate Income Tax.

Starting date of this activity (day, month, year): ____ ____ ____

1. Are you a company operating for more than one (1) year?

Yes: Then, you are liable to pay company income tax instalments (advance) based on the notice received.

Second year starting date of business (day, month, year): ____ ____ ____.

No: Then, you are not liable to pay corporate income tax instalment (advance tax) for the first income year.

2. Do you employ any Non –Resident to work in your establishment?

Yes: Then, you are liable to retain, declare and remit on a monthly basis, the income tax deducted in the salaries and wages paid to your employee (PAYE).

Starting date of this activity (day, month, year): ____ ____ ____

No: Then, you are not liable to pay PAYE.

3. Do you intend to act as an Agent to provide service for Non-Resident?

Yes: Then, you are liable to pay Withholding tax.

Starting date of this activity (day, month, year): ____ ____ ____

No: Then, you are not liable to pay Withholding tax.

4. Do you intend to perform legal services for your clients to acquire loans, purchase lands etc?

Yes: Then, you are liable to pay Stamp duty tax.

Starting date of this activity (day, month, year): ____ ____ ____

No: Then, you are not liable to pay Stamp duty tax.

5. Do you intend to act as an agent to sell lands on behalf of Non – residents?

Yes: Then, you are liable to submit a remittance form and withhold the Land Value Appreciation Tax for You're Non – resident clients.

No: Then, you are not liable to pay Land Value Appreciation Tax.

6. Do you intend to operate Hotels, Guest houses, Inns or Villas?

Yes: Then, you are liable to present a remittance form and pay Hotel and Guest Taxes.

Starting date of activity (day, month, year) _____

No: Then, you are not liable to pay Hotel and Guest Taxes.

7. Do you have any outstanding Hotel Guest Levy in arrears?

Yes: Then, you are liable to pay Hotel and Guest taxes in arrears

State the period(s) taxes are outstanding (day, month, year) From _____ to _____

No: Then, you are not liable to pay Hotel and Guest Levy.

8. Do you intend to operate a Restaurant and/or Catering Service?

Yes: Then, you are liable to pay tax for Restaurant and Catering services.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay Restaurant and Catering tax.

9. Do you operate a Travel Agency?

Yes: Then, you are liable to pay Travel tax.

Starting date of Activity. (day, month, year) _____

No: Then, you are not liable to pay Travel tax.

10. Do you intend to host a dance, fete, concert, raffle or any other activity that require the sale of tickets?

Yes: Then, you are liable to pay Entertainment tax for each event.

No: Then, you are not liable to pay Entertainment tax for each event.

11. Do you intend to operate a Betting and Gaming facility?

Yes: Then, you are liable to report your net winnings and pay Betting and Gaming tax.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable pay for Betting and Gaming Tax.

12. Do you intend to operate a Football Pools Betting business?

Yes: Then, you are liable to pay Football Pools Betting Tax.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay Football Pool Betting Tax.

13. Do you intend to operate an Offshore Gaming Company?

Yes: Then, you are liable to present your remittance form and pay off shore gaming company tax.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay off shore gaming company tax.

14. Do you intend to operate an off shore Bank?

Yes: Then, you are liable to present a remittance form and pay off shore Bank Tax.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay tax for Offshore Banks Tax.

15. Do you intend to perform Foreign Currency transaction on your client's behalf?

Yes: Then, you are liable to pay Foreign Currency Levy.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay Foreign Currency levy.

16. Do you intend to operate Insurance Company?

- Yes: Then, you are liable to submit a remittance form and pay Insurance levy.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Insurance levy.

17. Do you intend to operate a money transfer service?

- Yes: Then, you are liable to submit a remittance form and pay the money transferred levy.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay the money transferred levy.

18. Do you intend to operate a telecommunication company?

- Yes: Then, you are liable to pay Telecommunication tax.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Telecommunication Tax.

19. Do you intend to operate Telecommunication devices?

- Yes: Then, you are liable to pay Telecommunication Licence in order to do business.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Telecommunication Licence.

20. Do you intend to operate a Bank or Insurance firm?

- Yes: Then, you are required to pay a Banking licence or Insurance licence in order to operate.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Banking licence or Insurance Licence.

21. Do you intend to operate a Casino?

- Yes: Then, you are liable to pay Casino licence for your business operation.

Starting date of Activity (day, month, year) _____

- No: Then, you are not be liable to pay Casino Licence.

22. Do you intend to use one or more Containers in your business operation?

- Yes: Then, you are liable to pay Container (Road) tax.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Container (Road) tax.

23. Do you intend to operate Slot Machines, work as an Auctioneer or a Pawnbroker?

- Yes; Then you are liable to pay Miscellaneous fee/Licence to operate.

Starting date of Activity (day, month, year) _____

- No: Then, you are not liable to pay Miscellaneous licence.

24. Do you intend to operate a Timesharing Scheme?

Yes: Then, you are liable to submit a remittance form to pay Timesharing Service Tax and Occupancy Tax.

Starting date of Activity (day, month, year) _____

No: Then, you are not liable to pay Timesharing Service Tax and Occupancy Tax.

If you have said no to some of the taxable activities and, later, you decide to start one of these activities, you must fill in a new form to indicate your new liability and the date you started it.

Note: In all cases, a copy of the commercial registry document must be attached to this registration form.

Certification

I certify that the information above is true, accurate and complete to the best of my knowledge.

Taxpayer Authorised Person:

Name (capital): _____ Signature: _____ Date: _____

Official Use Only:

Received and verified by (Registration Officer):

Name (capital): _____ Signature: _____ Date: _____

Captured by (Registration Officer):

Name (capital): _____ Signature: _____ Date: _____

Taxpayer Number: _____