

**Antigua and Barbuda
Inland Revenue Department
UBT001 Unincorporated Enterprise Registration Form**

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

Enterprise Information:Enterprise Type: Sole Trader Partnership:

Registered Name: _____

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

Social Security No: _____ Resident? Yes: No:

Trade Name: _____

Enterprise Phone No: _____ Enterprise Fax No: _____

Cell No: _____ Email Address: _____

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

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

Fiscal Year Start (day, month): ____ ____

Mailing Address – No, Street: _____

Village: _____

Parish: _____

Country: _____

E-mail Address: _____

Foreign Enterprise Parent Name: _____

Address (No., Street) : _____

Village, City or Town: _____

Country _____

Cell No: _____ Business 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)

Financial Institution: _____

Address: _____

Village: _____

Financial Institution 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 locations) you will carry on the business. 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 (Partners)

Note:

1. All owners/partners are required to be named.
2. In case of partnership, all partners must be listed (100% of shareholders required);
3. A partner could be a physical person (e.g. Paul Green) or a legal person (eg. another corporation)
4. For each owner, the Registration Form (F16) must be filed

Taxpayer No	Owners name: - Individual (last, first) - Legal person (trade name)	Ownership Start date (day-month-year)	Share of Profits/Losses	Ownership End date (day-month-year)

If sufficient space is not provided, give details on a separate sheet in the same format.

Non-resident employees (if applicable)

Complete the following table for each non-resident employee currently employed by your enterprise or been employed by your enterprise within the last 12 months.

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

Determination of Enterprise Liability

As an Unincorporated Enterprise, you should submit your net income on a yearly basis for Unincorporated Business Tax.

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

You are required to pay quarterly instalments for quarters ending March, June, September, and December.

1. Do you have any Non –Resident employed in your establishment?

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

2. 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.

3. 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.

4. 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 your Non – resident clients.

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

5. 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.

6. Do you intend to host a dance, fete, concert, raffle or any other activity, using international artists, 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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.

12. 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.

13. 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.

If you have said no to any of the taxable activities and, later, you decide to start one of these activities, you must fill out 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. In case of partnership, a copy of the partnership agreement must also be attached.

Certification

I certify that the information above is true, 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: _____