

Government of Antigua and Barbuda Inland Revenue Department



CHANGING YOUR REGISTRATION DETAILS

Once you are registered, you must tell us if your details or business circumstances change. If you are registered for ABST it is a requirement that form ABST-002 *Application to Change Registration Details or Cancel Registration*, is completed. Notifying us of a change for ABST will automatically change your address and other details for all taxes. If you are not registered for ABST, you must update your registration details by submitting a letter notifying us of the change.

Below is a summary of the most frequent types of changes and what should be done by you

Change	Taxpayer Action	IRD Action
Change of Address, telephone	Submit ABST-002 or letter if not ABST registered	Change IRD information on file
Ceased business	1. Submit ABST-002 or letter if not ABST registered 2. Continue to file tax returns until registration cancelled by IRD and you have been notified	Arrange for an audit
Sold Business	1. Submit ABST-002 or letter if not ABST registered. 2. Continue to file tax returns until registration is cancelled by IRD and you have been notified. 3. New owner, if not registered, must apply for registration	Arrange for an audit
Added, removed, or changed partners	1. ABST-002 or letter if not ABST registered.	Issue new registration for partnership
Became a limited company when either a sole trader or partnership	1. Submit ABST-002 or letter if not ABST registered. 2. Continue to file tax returns until registration is cancelled by IRD and you have been notified. 3. New company must apply for registration	Arrange for an audit