



Tip Tuesday

Taxes, Duties, Levies & Fees administered by the Inland Revenue Department

Tax	Form	Frequency	Type of Return	Due Date
Antigua and Barbuda Sales Tax	ABST03	Monthly	Tax	Last day of the following month
Auctioneer License		Intermittent	License	Intermittent
Casino License		Annual	License	January 31st
Corporate Income Tax	F01	Annual	Tax	3 months after the financial year end
Entertainment Tax	ET01	Monthly	Tax	15th of the month following the event
Insurance Levy	F12	Monthly	Levy	Last day of the following month
Money Transfer Levy	F13	Monthly	Levy	Last day of the following month
Registration and Naturalization Fee		Intermittent	License	Intermittent
Non-Citizen Land Appreciation Tax		Intermittent	Tax	At time of land sale
Non-Citizen Undeveloped Land Tax		Intermittent	Tax	31st day of July
Offshore Banking Tax	F39	Annual	Tax	3 months after the taxation year end
Property Tax		Annual	Tax	90 days after the issue date
Slot Machine Tax	F24	Weekly	Tax	End of following week
Stamp Duty		Intermittent	Tax	Intermittent
Telecom License		Intermittent	License	Intermittent
Trade License		Intermittent	License	Intermittent
Travel Tax	F08	Monthly	Tax	15th of the following month
Unincorporated Business Tax (UBT)	F14	Quarterly	Instalment	15th of the month following the end of each quarter
Unincorporated Business Tax (UBT)	F15	Annual	Tax	March 31st of the following year
UBT Registration	R02	Annual	Tax	January 31st
Withholding Tax	W02	Intermittent	Tax	15 days after the withholding month