



# *Corporate Income Tax-Who needs to Register?*

Ministry of Finance

## **Inland Revenue Department**

Woods Centre, Friars Hill Road

Antigua

WEBSITE: [www.ab.gov.ag](http://www.ab.gov.ag)

TAXPAYER SERVICES: 1-268-468-9496/536

EMAIL: [revenue@antigua.gov.ag](mailto:revenue@antigua.gov.ag)

OPERATOR: 1-268-468-9473

# Corporate Income Tax - Who needs to Register?

All corporations, non-profit organizations, trusts, joint ventures, fellowships, society of persons, co-operations and any other body whether corporate or unincorporated, including all those companies and other bodies that are tax-exempt, are required to register. Excluded from registration are physical persons and partnerships since each person in a partnership is liable for income tax for that portion of the income attributed to him/her.

## Non-resident Corporations

A non-resident company may be subject to corporation income tax and must file a return if, at any time in the year one of the following situations applies:

- it carried on business in Antigua and Barbuda;
- it had gains or profits from any trade, business, profession, vocation or calling;
- it granted any employment allowance in money or otherwise; and
- it is subject to tax under section 22, subsection 2 and 3 which refer to the actions of a resident person being so closely connected that the non-resident person substantially controls the activity and the non-resident person therefore becomes assessable and liable to tax.

## How do you apply for registration?

To obtain a Tax Identification Number forms CB001 Corporate Body Registration and F16 for all the corporation's directors, partners, or officers must be completed and submitted with the following supporting documents:

1. Articles of Association
2. Certificate of Incorporation
3. Copies of the passports of all Shareholders/Directors
4. Shareholders Certificate

Before you can register a business with IRD you must first register the business with the Intellectual Property & Commerce Office (**ABIPCO**).

## General Information

We will ask you to identify a contact person. The contact person of a business can be a director, officer or an employee who has the information to open an account. The contact person can register your business, make account enquiries, and update account information without written authorization. The contact person you name can access all your accounts. If you want to authorize a representative who is not an employee of your business to act for you, you have to prepare a letter of authorization and send it to us. 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 provide you with a notice confirming your TIN and the accounts you have opened, and a summary of the information you provided on registration. You can download publications that provide more details about the accounts you opened, such as the Corporate Tax and ABST, guides from the Government website at [www.ab.gov.ag](http://www.ab.gov.ag) or pick them up at the department.

## Do you need more information?

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Contact:

Taxpayer Services: **268-468-9496 and 9536**  
Main Switch Board Number: 268-468-9473 or 268-468-9IRD  
Main E-Mail Address: [IRDtaxpayerservices@ab.gov.ag](mailto:IRDtaxpayerservices@ab.gov.ag)

Office of the Commissioner: 268-468-9471

Office of the Commissioner E-Mail Address: [revenue@antigua.gov.ag](mailto:revenue@antigua.gov.ag)

Main Fax Number: 268-462-3175  
Office Hours: Monday – Thursday 8:00am – 4:30pm

Friday 8:00am – 3:00 pm

Address : Inland Revenue Department  
Woods Centre, Friar's Hill Road  
St John's, Antigua