

Antigua and Barbuda Inland Revenue Department F14 Individual Enterprise Registration

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

Individual Enterprise Owner Information:

The designated person hereunder is responsible for all tax liabilities generated by this individual enterprise.

Owner's last name: _____ Owner's first name: _____

Birth Date (day, month, year): _____ Deceased date (day, month, year) : _____

Gender: Male: Female: Occupation (profession): _____

Nationality: _____ Social Security no: _____

Driver's licence no: _____ Other ID no: _____

Marital status: Single: Divorced: Widowed: Married: Maiden name: _____

Home phone no: _____ Work phone no: _____ Ext: _____

Work Fax no: _____ E-mail: _____

Taxpayer Identification No. (if known): _____

Home Address (of the employee):

No., Street name: _____

Village: _____

Parish: _____

Country: _____

Resident: (Y/N)

Mailing address (of the employee):

Same as Home Address:

No., Street name: _____

Village: _____

Parish: _____

Country: _____

Bank Name: _____

Address: _____ Village: _____

Bank Account No: _____

Taxpayer Representative (if any): Name: _____

Representative's Tax Identification No (if applicable): _____

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

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

Individual Enterprise Information

Trade name: _____

Enterprise phone no: _____ Enterprise fax no: _____

E-mail address: _____

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

Trade type: Wholesale: Retail: Manufacturing: Services: Other:

Business Activity : _____ See ISIC Codes Rev.3.1.

(you may have more than one): _____

Industry Sector : _____
(identify only one industry sector)

Contact name: _____

Contact title: _____

Contact phone: _____

** If you own/operate more than one enterprise, please copy the above Individual Enterprise Information Section on a separate sheet and provide the same information for each one of the other enterprises.



Enterprise Establishments

Complete the following table for each enterprise and its establishment(s) (different physical location) you will carry on businesses.

Trade name of the Enterprise	Name of establishment (if different from trade name)	Address (street name and number if any)	City	For Hotels, Guest Houses, etc.	
				Category	No. of rooms

Employees (if applicable)

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

Tax Identification No.	Employee Name (Last name, first name)	Start Date (day-month-year)	End Date (day-month-year)	Employee No.	Social Security No.

****If enterprise employees exceed the above given space please provide an attached list in the same format as above.**



Determination of Individual Enterprise Liability

As an Individual Enterprise (Unincorporated), then you are required to pay Personal Income Tax and file an income tax return if your self-employed income or other income is greater than \$3,000 per month.

You are also required to remit on a monthly basis, an amount of estimated tax that is equivalent to 1% of gross monthly turnover after application of the \$3,000 monthly personal allowance exemption.

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

1. Did you own a business prior to April 1, 2005?

Yes: Then, you must pay all outstanding 2% Gross Turnover Taxes that are in arrears and if prior to income year 2000 then you are additionally liable to pay outstanding business tax arrears.

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

No: Then, you are not liable to pay outstanding business tax that is in arrears.

2. Do you employ any individuals to work in your enterprise?

Yes: Then, you are liable to withhold, and remit on a monthly basis, the income tax deducted from the salaries and wages paid to your employees as per the tax deduction tables. Pay As You Earn (PAYE).

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

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

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 - resident(s)?

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 withhold Land Value Appreciation Tax.

5. Do you intend to act as an agent to provide service for non -resident(s)?

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.

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

Yes: Then, you are liable to submit 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 arrears.

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 or Airline?

Yes: Then, you are liable to pay Travel and Passenger Facility taxes

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

No: Then, you are not liable to pay Travel and Passenger Facility taxes

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 Pools Betting Tax.

13. 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.

14. 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.

15. Do you intend to operate an Amateur Radio?

Yes: Then, you are liable to pay Amateur Radio Licence

No: Then, you are not liable to pay Amateur Radio Licence.

16. Do you intend to operate a flying engine (example aircraft, helicopter etc)?

Yes: Then, you are liable to pay Airline Radio Licence.

No: Then, you are not liable to pay Airline Radio Licence.

17. Do you intend to operate a Casino?

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

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

18. Do you intend to operate as a professional, for example, Doctor, Lawyer, Architect etc?

Yes: Then, you are liable to pay Professional Licence.

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

19. Do you intend to use one or more containers in your business operation?

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

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

20. 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.

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

21. 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.

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.

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

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: _____

Tax Identification No.

