



F39 Offshore Banking Tax - Annual Return

Tax Centre:

Document No. :

Due date:

Tax Account No.:

Tax Period:

Assessment Period date:

For Official use

Payment Date:

Amount

DUE

PAID

Tax

Penalty

Interest

Total

Revenue Officer for Commissioner

PART 1 - TAXPAYER AND TAX IDENTIFICATION

Tax Account No.:

Document No. :

Filing number:

Tax Period:

Assessment Period date:

Date Issued :

Due Date:

PART 2 - TAX DECLARATION AND CALCULATION

In accordance with Part XV, Section 168 of the International Banking Act 2016 (IBA) of Antigua and Barbuda, I now submit an Annual Return in respect of the preceding income year as indicated above.

A person who fails to pay the Tax on Offshore Bank that is due for a tax period, by the due date, may be liable to an administrative penalty not less than 3,000.00 and not exceeding 10,000.00 US dollars (Part VI Section 61 of the International Banking Act 2016).

This form should be submitted to the IRD on or before close of business by the due date.

(5)	Gross Income from International Financial Services	(5)	_____
(10)	Total Admin and Operating Expenses of International Financial Services	(10)	_____
(15)	Profits and Gains / Losses from Intl Financial Services (L5-L10)	(15)	_____
(20)	Chargeable Income from Intl Fin Services (L15 - If negative, write 0)	(20)	_____
(25)	Business Loss for the tax year (L15 Amount If Negative)	(25)	_____
(30)	Offshore Banking Tax (OBT) Liability for the tax period (Appx E)	(30)	_____
(35)	Total Tax Paid Outside Antigua and Barbuda (Appx F)	(35)	_____
(40)	Authorized Credit from Taxes Paid Outside Antigua and Barbuda	(40)	_____
(45)	Total OBT to be paid after credit deduction (min 1% of L20) (L30-L40)	(45)	_____
(50)	Total Amount paid on Filing	(50)	_____
(55)	Balance of tax to be paid (L45-L50)	(55)	_____
(60)	Offshore Banking Tax Credit (If L50 is greater than L45)	(60)	_____

I certify that the information provided on this return and any documents attached are correct, complete and fully discloses all income of the related tax to the best of my knowledge. It is a serious offence to submit a false return.

Name: _____ Signature: _____ Date: _____
(Please Print Name)

Title: _____ Address: _____ Phone: _____
(If form is completed by someone other than taxpayer)