



**ANTIGUA & BARBUDA
INLAND REVENUE DEPARTMENT**

ABST-001
(May 2006)

**ANTIGUA & BARBUDA SALES TAX
APPLICATION FOR REGISTRATION**

1. Taxpayer Identification Number:

2. Name of Taxpayer

3. Trade Name

4. Address

5. Mailing Address

6. Telephone Number(s)

7. Fax Number(s)

8. Email Address

9. Representative 10. Position

11a. Primary Business Activity Gross Sales of Primary Activity %

11b. Secondary Business Activity Gross Sales of Secondary Activity %

12. Date Taxable Activity Commenced
Day Month Year

13. Value of Taxable Supplies excluding Capital Goods

14. Sole Trader Company Partnership Joint Venture Other (please specify)

15. Please tick as appropriate

	Yes	No		Yes	No
Are you registered for another tax such as income tax?	<input type="radio"/>	<input type="radio"/>	Are you below the registration threshold but still wish to be registered?	<input type="radio"/>	<input type="radio"/>
Do you expect Taxable Supplies for the next 12 months to exceed \$300,000?	<input type="radio"/>	<input type="radio"/>	Do you carry out Taxable Activities in more than one location (if yes, attach a list giving the trading name and location of each)	<input type="radio"/>	<input type="radio"/>
Do you supply accommodation in a hotel, inn, guest house or other similar establishment?	<input type="radio"/>	<input type="radio"/>	Are your accounting records computerised?	<input type="radio"/>	<input type="radio"/>
Do you operate a restaurant or a catering service?	<input type="radio"/>	<input type="radio"/>	Are you a major exporter? (If yes, complete line 18)	<input type="radio"/>	<input type="radio"/>
Do you make zero-rated and/or exempt supplies? (If yes, complete line 16 & or 17)	<input type="radio"/>	<input type="radio"/>			

16. Zero-rated Supplies % 17. Exempt Supplies % 18. Exports %

19. Registration details of the sole trader, directors, partners, joint ventures or members of a company

Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	<input type="text"/>
Taxpayer Identification Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	<input type="text"/>
Taxpayer Identification Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

DECLARATION

I hereby declare that the information given on this application form is true, correct and complete and I further declare that I have the authority to make this disclosure of the information provided

Signature Title Date

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

Day Month Year

FOR INLAND REVENUE USE ONLY

Application Received <input type="text"/> <input type="text"/> <input type="text"/> <small>Day Month Year</small>	Document Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	New Taxpayer <input type="radio"/>	Rejected <input type="radio"/>	Effective date of Registration <input type="text"/> <input type="text"/> <input type="text"/> <small>Day Month Year</small>	Taxpayer Identification Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Primary Standard Industrial Code <input type="text"/>
Approved by <input type="text"/>	Position <input type="text"/>	Registration Type <input type="text"/>	Date approved/rejected <input type="text"/> <input type="text"/> <input type="text"/> <small>Day Month Year</small>	No. of certificates required <input type="text"/>	Secondary Standard Industrial Code <input type="text"/>	

1. Taxpayer Identification Number (TIN)

Enter your taxpayer identification number. If you have not yet received a TIN, please visit the Inland Revenue Department to complete form F14 or F15.

2. Name of Taxpayer name of the owner of the business.

Enter the name of the owner of the business. Give your title (e.g. Mr.) followed by the first, middle and surname.

3. Trade Name

Enter the name under which the business operates if different from that in (2) above.

4. Address

Enter the full street address of the business. If the place of business property is not numbered please give the name of the building. Do not use Post Office box numbers in this section.

5. Mailing Address

Complete this section if you prefer your ABST returns and other correspondence to be sent to an address different from that shown in (4) above.

6. Telephone Number

Enter the telephone number at which the Inland Revenue Department may contact you during working hours.

7. FAX Number (s)

Enter a fax number at which correspondence may be faxed to you.

8. Email Address

Enter the email address at which the Inland Revenue Department may contact you.

9. Representative

Enter the name of one of the following persons:

(a) the Financial Controller or the designated officer in the case of a company (other than a company in liquidation).

(b) any member of the committee of management in the case of an unincorporated association or body.

(c) any person who is responsible for accounting for the receipt and payment of money or funds on behalf of the company in any other case;

(d) the liquidator in the case of a company in liquidation;

(e) any person responsible for accounting for the receipt and payment of money under the provisions of any law or for the receipt and payment of public funds or of funds voted by Parliament in the case of the State or local authority;

(f) any partner in the case of a partnership;

(g) any trustee in the case of a trust; or

(h) any person controlling the non-resident's affairs in Antigua & Barbuda, including any manager of a taxable activity of the non-resident in Antigua & Barbuda in the case of a non-resident or a person referred to in paragraph (b) of the definition of "resident" in section 2 of the ABST Act.

10. Position

The title of the person who has signed as the representative.

11a. Primary Business Activity

If more than one business activity is being conducted, enter the one which has the highest gross sales and give the % of these sales to total sales. When entering the business activity be specific. For example, if you are mainly a manufacturer state what type: manufacturer of furniture, clothing etc. and the % of your sales derived from this activity.

11b. Secondary Business Activity

Enter the business activity which has the second highest gross sales and give the % of these sales. For example, if you are mainly a manufacturer of furniture, but also sell lumber to other manufacturers, state in this section that your secondary business activity is wholesaling lumber and the % of your sales derived from this activity.

12. Date Taxable Activity Commenced

Enter the date your taxable activities commenced.

13. Value of taxable supplies excluding Capital Goods

This is the value of your taxable supplies for the 12-month period immediately preceding the date of your application for ABST registration. If your business has been in operation for less than a year, state your total taxable supplies up to the month immediately preceding your application for ABST registration.

14. Status of Business

Place an (X) in the applicable box to identify whether you are a sole trader, company, joint venture, partnership, or other type of organisation. If the application is for a company, joint venture, partnership or other association enter the Registration Number allocated by Registrar below the applicable box.

15. Please tick as appropriate

Are you registered for any other taxes?

If you already have registered with Inland Revenue for another tax such income tax, answer yes

Do you expect your Taxable Supplies for the next 12 months to exceed \$300,000?

Answer Yes if you are currently above the threshold or, if you are not currently above the threshold but the next 12 months you are likely to surpass \$300,000 in taxable supplies in the next 12 months.

Do you supply accommodation in a hotel, inn, guest house, boarding house or similar establishment?

Answer Yes if you supply accommodation in hotel, inn, guest house, boarding house or other similar establishment.

Do you operate a restaurant or a catering service?

Answer Yes if you operate a restaurant or a catering service.

Do you make zero-rated and/or exempt supplies?

If yes, complete line 16 and/or 17.

Are you below the registration threshold but still wish to be registered?

The Commissioner of Inland Revenue may register a person who is below the threshold. Registration is not guaranteed.

Do you carry on taxable activities in more than one location?

If you carry on taxable activities in more than one location answer yes and attach a list detailing the name and physical address (location) of each. A registration certificate will be prepared for each location where you conduct your taxable activities.

Are your records computerized?

Enter yes if you use a database to store your records and below the question, indicate the name of the software you use for accounting purposes

Are you a major exporter?

Enter yes if at least 50% of your sales are to the export market (i.e. exported from Antigua & Barbuda).

16. Percentage of Zero-Rated Supplies

Calculate and show the percentage of your total supplies that will be zero-rated. (see appendix 1 of Registration Guide)

17. Percentage of Exempt Supplies

Calculate and show the percentage of your total supplies that will be exempt (see appendix 2 of Registration Guide)

18. Percentage of exports

Only complete this box if you have identified yourself as a major exporter under question 15 above. Show the percentage exports represent of your total supplies (should be more than 50%)

19. Registration details

These are the boxes where you show the details of the person or persons legally involved in the operation of your business. In the case of a sole trader, enter the data for that person. In the case of a corporation, enter the data for each of the directors of the corporation. In the case of a partnership, enter the data for each of the partners. In the case of a joint venture, enter the data for each of the investors in the venture. In the case of a trust, enter the data for each of the trustees. In the case of any other unincorporated body, enter the data for the person who holds office as chairman, president, treasurer or secretary of the body. If there is insufficient space in box 19 for all the names and data, complete form ABST 001a, continuation sheet for registration details.

Declaration

In the first space, enter your full name in block letters. In the signature block, sign as you usually would with your full name. Enter your title and the date you completed the form.