



F15 Unincorporated Business 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

FOR:

Tax

Penalty

Interest

Total

Revenue Officer for Commissioner

PART 1 - TAXPAYER AND TAX IDENTIFICATION

Tax Account No.:

Document No. :

Filing number:

Tax Period:

FOR:

Assessment Period date:

Date Issued :

Due Date:

PART 2 - TAX DECLARATION AND CALCULATION

In accordance with Part V, Section 13 of the Unincorporated Business Tax Axt 2016 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 tax that is due for a tax period, by the due date, is liable to a late payment penalty of 10% of the amount of tax due but not paid (Section 77 of the TAPA 2018) As of November 1, 2018.

Interest will be charged at a rate of 1% per month or part thereof for the period during which the tax remains unpaid (Section 57 of the TAPA 2018) As of November 1, 2018.

A person who fails to file a tax return by the due date, is liable for a late filing penalty equal to the greater of \$500.00 or 5% of the tax payable for the period to which the return relates (Section 72 of the TAPA 2018) As of November 1, 2018.

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

(5)	Gross Income (Appendix B Line 1)	(5)	_____
(7)	Cost of Sales/Cost of Goods sold	(7)	_____
(10)	Total Expenses (Appendix B Line 17)	(10)	_____
(15)	Net Income/Loss - Unincorporated Business (Appendix B Line 18)	(15)	_____
(16)	Current Assets at the end of the assessment period	(16)	_____
(17)	Total Assets at the end of the assessment period	(17)	_____
(18)	Current Liabilities at the end of the assessment period	(18)	_____
(19)	Total Liabilities at the end of the assessment period	(19)	_____
(20)	Taxable Income - Unincorporated Business (L15 If negative, write 0)	(20)	_____
(25)	Income - Sources not falling under L15 (Appendix D)	(25)	_____
(30)	Taxable Income - Other sources (L25 - If negative, write 0)	(30)	_____
(35)	Number of Owners\Partners	(35)	_____
(40)	Chargeable Income (L20+L30)	(40)	_____
(45)	Business Loss for the tax year	(45)	_____
(50)	Loss Brought Forward from the previous year	(50)	_____



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(55)	Total Loss Available for the year (L45+L50)	(55)	_____
(60)	Loss Authorized this year (Max 50% of L40)	(60)	_____
(65)	Loss Available For Carry Forward (L55-L60)	(65)	_____
(70)	Net Chargeable Income (L40-L60)	(70)	_____
(75)	Registration Fee paid	(75)	_____
(80)	Tax Liability before Tax Paid By Instalments (Appx A)	(80)	_____
(85)	Tax Paid By Instalments (Unincorporated Business Tax) - F14	(85)	_____
(90)	Total Tax Already Paid (L75+L85)	(90)	_____
(95)	Balance Of Unincorporated Business Tax (L80-L90)	(95)	_____
(100)	Total Amount paid on Filing	(100)	_____
(105)	Balance of Unincorporated Business Tax Owing (L95-L100)	(105)	_____
(110)	Unincorporated Business Tax Credit	(110)	_____

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)