

# **WITHHOLDING TAX** **REMITTANCE FORM - W02** **GUIDE**

## **Part 1: Taxpayer Identification – W02 Remittance Form**

### **1. Identification**

Ensure that the tax account number, the tax period, the assessment period date and the complete name and address of your enterprise are correct. The document number at the top right of the page can only be issued by the Inland Revenue Department's (IRD) tax administration software and is specific to your return for a particular period. Therefore, a W02 form must be requested from our taxpayer services department for any month (Tax Period) you file. **Please note: if no payments or credits to an account in the name of a non-resident person (or his agent) were made during a calendar month, then no filing is required for that calendar month.**

Be sure to validate Part 1 of your return, so we can properly identify the enterprise and keep up-to-date information to enable us to process the return more quickly.

## **CERTIFICATES OF DEDUCTION OF WITHHOLDING TAX**

WITHHOLDING TAX is deducted from payments made to a non-resident individual or company. For clarification of a non-resident/resident, see Section (2) of the Income Tax Act Cap 212.

The person deducting shall file a **W02 form** with all the '**Certificates of Deduction of Withholding tax**' attached for each non-resident paid, for any month that applies, and remit the tax to the IRD within fifteen (15) days after the end of the month in which it should have been withheld. The Certificates **must** be completed in **triplicate** and forwarded with the remittance form (W02). Two (2) copies will be returned to you with your official receipt, one is for your own record and the other should be forwarded to the respective Non-Resident Individual/Enterprise.

*For example, if a non-resident is paid \$1,000.00 in royalties/management fees/interest etc. in the month of January 2019, the person making the payment to the non-resident must deduct \$250.00 (25%) from the payment and remit the \$250.00 to the IRD by way of a W02 form for the Tax period of January 2019 with (3) identical 'Certificates of Deduction of Withholding Tax' on or before the 15th of February, 2019.*

Withholding tax is payable in accordance with sections 39 and 40 of the Income Tax Act Cap. 212 or sections 16 and 17 of the Unincorporated Business Tax Act. These Acts state clearly the rate of tax payable under each section. As the agent acting on behalf of the Commissioner of Inland Revenue you are required to be aware

of the rates that apply in each situation. You are also required to be aware of Treaties and Double Taxation Agreements between the tax jurisdiction of Antigua and Barbuda and any foreign tax jurisdiction, which may alter these rates.

## **REQUIRED PARTICULARS OF A CERTIFICATE OF DEDUCTION OF WITHHOLDING TAX**

**Particulars of Resident Individual/Enterprise:** Provide your Tax Identification Number, Business registered name, and your address in the space provided.

**Particulars of the Non-Resident Individual /Enterprise:** Provide the name and address (with the country clearly stated) of the non-resident.

**Particulars of Payment to Non-Resident Individual/Enterprise:**  
The Type of payment – royalties/management fees/interest etc.  
The Date Amount Paid or Payable – the date of payment or credit to an account in the name of a non-resident person (or his agent)  
Payment Period – provide only the month and year in which the payment or credit in the name of the non-resident applies.  
Gross Amount Paid or Credited – provide the gross amount paid or credited to the non-resident.  
Rate of Tax (%) – provide the tax rate applicable to the payment  
Tax Deducted or Deductible – provide the amount of tax withheld

## **Part 2: Tax Declaration**

### **Line 5**

On line 5, enter the number of **original** (excluding duplicates) 'Certificates of Deduction of Withholding Tax' forwarded or submitted with the W02 for the month (Tax Period) it relates to. Therefore, if for example, four different non-residents were paid during a month, then the number (4) should be inserted on this line.

### **Line 10**

Enter on line 10, the total gross in Eastern Caribbean Currency Dollars (XCD) the amount paid or credited to all non-residents by your business during the month (Tax Period).

### **Line 15**

Enter the total Withholding tax due by your business for the month (Tax Period). This amount should be the aggregated tax deducted or deductible on all original 'Certificates of Deduction of Withholding tax' for the period.

### **Do you need more information?**

This guide explains the process in completing the W02 Withholding Tax remittance form. Should you need more help after you read this guide, please contact:

Inland Revenue Department  
Woods Centre,  
Friars Hill Road,  
St. John's, Antigua  
Tel: 468-9473  
Fax: 462-3175  
[E-mail: revenue@antigua.gov.ag](mailto:revenue@antigua.gov.ag)