

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2000, No. 37

The Income Tax (Amendment) Rules made by the Minister under sections 67 and 84 of the Income Tax Act, Cap 212.

1. These Rules may be cited as the Income Tax (Amendment) Rules, 2000. Short title

2. The Income Tax Rules, in these Rules referred to as the principal Rules, is amended in Rule 3 by deleting the colon after the word "assessment" and inserting the following:

"or three months after the end of the financial year if the financial year ends at a date other than the 31st of December."

Amendment of rule 3.

3. Rule 7 of the principal Rules is revoked and is substituted by the following: Amendment of rule 7.

"The return of income required to be delivered to the Commissioner under sections 46, 46A and 49 of the Act shall be in the forms contained in Schedule B."

4. Rule 14 of the principal Rules is amended by the repeal of all the words beginning with "Income Tax" and ending with the word "later" and by substituting therefor the following — Amendment of rule 14.

" Any additional income tax shall be payable in one sum within one month of the date of service of the notice of assessment."

5. Schedule B of the principal Rules is amended as follows — Amendment of Schedule B.
 - (a) by inserting immediately below Schedule B the following —

"ITEM 1"
 - (b) by inserting after the provisions of item 1 the following new items —

ITEM 2**1. Salaries, Management Fees, Directors fees and other payments made to proprietors, directors and employees who are shareholders and relatives.**

Nature of Payment	Name of Payee	Relationship to	Amount Paid

2. Rent and Interest

Nature of Payment	Name of Payee	Address of Payee	Amount Paid

3. Payments made to persons not resident in Antigua and Barbuda

Nature of Payment	Name of Payee	Address of Payee	Amount Paid

1. MONTHLY RETURN ON GROSS INCOME

NAME (Company, Business or Individual) _____
TAX PAYER IDENTIFICATION NUMBER _____
FILE NUMBER _____
NATURE OF BUSINESS _____

Return of Gross Income in accordance with section 46A of the Income Tax Act
for the month of _____ in the year _____

Source/Department/Branch/Section _____

Date	Gross Income	2% Tax
Total for the Month		

I declare that in the foregoing statements I have given a full, just and true return and particulars of the whole of my gross Income from every source whatsoever chargeable under the Income Tax Act to the best of my judgment and belief according to the directions and rules of the said Act.

Signature _____
Name (Print) _____
Date _____
Private Address _____

NOTE: A separate form should be filled on each Source, Department, Branch or Section.

2. MONTHLY SUMMARY OF GROSS INCOME

NAME (Company, Business or Individual) _____
 TAX PAYER IDENTIFICATION NUMBER _____
 FILE NUMBER _____
 NATURE OF BUSINESS _____

Return of Gross Income in accordance with section 46A of the Income Tax Act
 for the month of _____ in the year _____

Source, Department, Branches Section	Income for the Month			Receipt on Account by Age during the month			7
	1	2	3	4	5	6	Taxable Sales (1+4+5+6)
	Cash	Credit	Total (1+2)	1-30 Days	31-60 Days	61-90 Days	
TOTAL							

I declare that in the foregoing statements I have given a full, just and true return
 and particulars of the whole of my gross Income from every source whatsoever
 chargeable under the Income Tax Act to the best of my judgment and belief ac-
 cording to the directions and rules of the said Act.

Signature _____
 Name (Print) _____
 Date _____
 Private Address _____

NOTE: Where Payments are made on Credit Sales during the same month in which the sales
 took place, the sales should be treated as cash sales.

Dated the 29th day of November, 2000.

John E. St. Luce,
Minister responsible for Finance.

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