

"**income year**" means —

- (a) the period commencing 1st July 2016 and ending on the 31st December 2016; and
- (b) in respect of any period subsequent to 31st December, 2016, the period commencing on the 1st January and ending the 31st December of the same year.

"**Minister**" means the Minister responsible for Finance;

"**Partnership**" refers to a business that is carried on by two or more person jointly;

"**person**" includes an individual, a property management agent, property commission agent, partnership and a firm;

"**profession**" has the same meaning as in the Professions Licensing Act, Cap. 347

"**property commission agent**" means a person who receives a commission for the sale, letting, rental or other services performed in relation to property but is not a property management agent;

"**property management agent**" means any person who provides some form of property management services;

"**property management services**" means services performed by a person on behalf of a property owner and includes, but shall not be limited to, advertising the property, collecting the rent and managing the day-to-day running of the property;

"**resident in Antigua and Barbuda**" has the same meaning as in section 2 of the Income Tax Act;

"**self-employment and other income**" means an individual's income other than income from employment; and the expression shall be construed either conjunctively or disjunctively, as the case may require;

"**services**" means anything that is not goods or money;

"**tax**" means the tax levied under the provisions of section 4 of this Act.

(2) Except to the extent provided for in this Act, the Income Tax Act shall not apply to individual income, income from an unincorporated business and any other matters provided for in this Act.



UNINCORPORATED BUSINESS TAX ACT, 2016

No. 7 of 2016

*[Published in the Official Gazette Vol. XXXVI No. 37
dated 23rd June, 2016]*

Printed at the Government Printing Office, Antigua and Barbuda,
by Ralph George, Government Printer
— By Authority, 2016.

“Business” includes any business, profession, trade, venture or undertaking for the provision of personal services or technical and managerial skills, and also includes any adventure or concern in the nature of trade, but does not include employment;

“Business income” includes self-employment income received by an individual operating an unincorporated business.

“Chargeable income” means income which is chargeable to tax on the basis of section 9(2) of this Act;

“Commissioner” means the Commissioner of Inland Revenue;

“Employment” means the provision of personal services by an individual where—

- (a) the services are provided under the control or guidance or responsibility of the person for whom the services are performed; and
- (b) the resources required to provide the service are mostly provided by the person for whom the services are performed;

“employment income” means any emoluments or benefits whether in cash or in kind accruing to or received by an employee in respect of employment;

“foreign sourced income” means income arising outside of Antigua and Barbuda that is not incidental to any employment, trade, business or other activity carried on in Antigua and Barbuda;

“goods” means real or tangible personal property, thermal or electrical energy, heat, gas, refrigeration, air conditioning, and water, but does not include money;

“gross takings” includes all receipts, whether cash or accrued, of a person carrying on business in Antigua and Barbuda and receipts of any person from foreign sourced income, without any deduction, but shall not include —

- (i) any receipts received by the person on behalf of a client of that person where such receipts are received in a representative capacity;
- (ii) foreign sourced income; or
- (iii) value added tax properly accounted for by the person except that where the person receives a commission, fee or mark-up for acting as representative of, or on behalf of, the client then such commission, fee, or mark-up shall be included in the definition of gross takings;

[L.S.]



I Assent,

Sir Claire Roberts,
Governor-General's Deputy.

23rd June, 2016.

ANTIGUA AND BARBUDA
UNINCORPORATED BUSINESS TAX ACT, 2016

No. 7 of 2016

AN ACT to provide for the imposition and collection of an unincorporated business tax, and to provide for related or incidental matters.

ENACTED by the Parliament of Antigua and Barbuda as follows—

PART I – PRELIMINARY

1. Short title and Commencement

This Act may be cited as the Unincorporated Business Tax Act, 2016 and shall come into effect on the 1st day of July 2016.

2. Interpretation

(1) In this Act—

"**Assessable income**" means an individual's income other than —

- (a) income which is exempt from tax by or under this Act or any other law;
- (b) income which is, under any agreement to which the Government is a party, exempted from the tax;

ANTIGUA AND BARBUDA
UNINCORPORATED BUSINESS TAX ACT, 2016

ARRANGEMENT OF SECTIONS

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- (d) do any other reasonable thing as appears necessary for enabling him to perform his functions in relation to the investigation.

21. Powers of Entry

For the purposes of this Act, the Commissioner or any person authorised in writing by the Commissioner to exercise any function relevant to the administration and enforcement of this Act is hereby authorized to enter in and inspect any building or place in which the Commissioner has reason to believe that an unincorporated business is being carried on or that there are any books of account, documents or other paper relating to such business and to take copies of any such books, documents or papers.

22. Payment by Installments

(1) The Commissioner may permit payment of tax to be made by installments within such time as the Commissioner considers appropriate.

(2) Permission to pay tax by installments may be given subject to such conditions as the Commissioner thinks appropriate but without prejudice to the provisions of this Act.

23. Tax avoidance transactions or arrangements

(1) Where a business owner to whom this Act applies enters into any transaction or arrangement or series of transactions or arrangements that have as the main object or the main effect an evasion of tax liability, the Commissioner may —

- (a) disregard any transaction or arrangement or part of any transaction or arrangement with the main object or effect as described; and
- (b) treat all persons affected by the transaction or arrangement as if the disregarded transaction or arrangement or disregarded part of the transaction or arrangement had not taken place.

(2) Where the Commissioner applies subsection (1) to disregard any transaction or arrangement or part of any transaction or arrangement, he shall apply the provisions of this Act as if the business owner and the person or persons who had entered into the transaction or arrangement had instead entered into the transaction most likely to have been pursued if the transaction or arrangement had been conducted not for the purpose of evasion or reduction of tax liability.

PART VII – OBJECTIONS AND APPEALS

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PART II – IMPOSITION AND RATES OF TAX

3. Imposition of Tax

(1) Subject to the provisions of this Act, a tax to be known as the Unincorporated Business Tax shall be levied at the rate or rates specified in this Act in relation to each income year upon the chargeable income of an individual being income accruing in or derived from Antigua and Barbuda or elsewhere whether or not received in Antigua and Barbuda in respect of —

- (a) self-employment income;
- (b) other income to include partnership income;
- (c) income from a deemed unincorporated business.

(2) The tax shall be paid at the rates specified in Schedule I.

4. Liability to tax exemption

(1) A person who has a chargeable income from an unincorporated business in an income year is liable to pay the tax imposed by section 3 except to the extent to which that income is, by or under this Act or any other law, not liable to tax.

(2) The income referred to in this subsection is exempt from the tax and includes:

- (a) income arising from the business of shipping or air transport carried on by a person not resident in Antigua and Barbuda if the Commissioner is satisfied that an equivalent exemption from the income tax is granted by the country in which such individual is resident to individuals resident in Antigua and Barbuda; and for purposes of this paragraph "business of shipping or air transport" means business carried on by an owner or charterer of a ship or aircraft;
- (b) interest on savings, capital gains and dividend paid to an individual;
- (c) income which is, under any agreement to which the government is a party, exempt from the tax;
- (d) foreign sourced income not incidental to employment, trade, business or other activity carried on in Antigua and Barbuda which is liable to tax in the jurisdiction in which the income is sourced;
- (e) employment income

(3) The tax shall not be payable in respect of business income or other income arising outside of Antigua and Barbuda and accruing to a person who is in Antigua and Barbuda for some temporary purpose only and not with any intent to establish his residency and who has not actually resided in Antigua and Barbuda at one or more times for a total period of six months or more in the relevant income year.

PART III – ADMINISTRATION

5. Administration

The Commissioner shall be responsible for the administration, collection and enforcement of the tax and, except where this Act provides otherwise, in accordance with the Inland Revenue Administration Act.

6. Administrators sworn to secrecy

Every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment, lists, and copies of such lists relating to the income or items of income of any taxpayer or business as secret and confidential and shall swear a declaration to that effect in the form prescribed before a Magistrate.

PART IV – REGISTRATION

7. Registration mandatory

(1) Any person who is engaged in or engages in a business that is unincorporated must apply to the Commissioner for registration under this Act.

(2) Where an application is made under this Act it shall be accompanied by payment of a registration fee as set out in schedule II.

(3) The registration fee referred to in subsection (2) –

- (a) is payable annually on or before the 31st day of January of each year;
- (b) may be applied towards the ultimate tax liability of the business as determined by the Commissioner.

8. Deemed Unincorporated Businesses

For the purpose of this Act, a person is deemed to be engaged in an unincorporated business immediately prior to the coming into force of this Act if –

- (1) his business is carried on under any of the following laws –

(ii) serve the person liable to remit the tax with a notice of assessment in the prescribed form requiring the person concerned to remit the proper amount of tax together with any tax penalty and interest within 30 days after the date of the assessment notice or such longer period as the Commissioner may direct;

(b) in the case of an overpayment of the tax, notify the person, in the prescribed form, and make a refund of the excess amount or, with the consent of that person, credit the excess amount in favour of the individual to the following income year.

(3) The Commissioner may, by further notice in writing, amend or revoke a notice given under subsection (2) (a) (ii).

20. Commissioner may carry out Inquiry or Audit

(1) For the purpose of inquiring into, or ascertaining, the tax liability of a business under this Act, the Commissioner may, by notice in writing, require a person, whether or not that person is the owner of the business or is required under this Act to withhold the tax, or to remit the tax to do any of the following:

- (a) to furnish the Commissioner with such information as the Commissioner may require;
- (b) to attend and give evidence, either orally or in writing, before the Commissioner or before an officer authorized by the Commissioner for that purpose;
- (c) to produce any books of account or any other documents or records in the custody or under the control of the person.

(2) The Commissioner, an officer of the Inland Revenue Department or a person authorised by the Commissioner in writing for any purpose relating to the administration or enforcement of this Act, may, at any reasonable time, enter into any premises or place that is relevant to an investigation and –

- (a) audit or examine the books, records and any other document having or containing information relevant for the determination of tax liability;
- (b) inspect any property, process or matter which may, in his opinion, assist in the determination of tax liability of an individual business or partnership under investigation;
- (c) require the owner or manager of the property or business and any other person on the premises or place to give him all reasonable assistance for the purposes of discharging his functions under this subsection; or

Where a person in Antigua and Barbuda pays to an individual not resident in Antigua and Barbuda or his agent, factor or trustee –

- (a) a mortgage payment, rent, debenture interest or annuity
- (b) a payment of a nature not referred to in paragraph (a) of this section but which, in the hands of the non-resident individual, fall to be regarded as income chargeable to tax in Antigua and Barbuda;

the payer shall upon paying the interest, rent, annuity or other payment withhold tax at the rate of twenty-five percent on every dollar of such payment and the payer shall no later than the 15th day of the month subsequent to the month in which the payment was made, remit to the Commissioner the amount of tax withheld; and the amount withheld shall be credited towards the ultimate tax liability of the non-resident individual.

PART VI – DETERMINATION OF TAX LIABILITY

18. Commissioner may determine tax liability

The Commissioner may, by notice in writing, require any person liable to remit the tax to furnish a return or such other information for the purpose of enabling the Commissioner to compute or determine the tax liability or the amount of tax to be remitted for the business.

19. Determination of Tax Liability

(1) Where, in respect of any income year, the Commissioner is satisfied that —

- (a) the tax payable by a business has not been paid;
- (b) the amount of tax remitted by or on behalf of a business is incorrect because it was underpaid or overpaid;
- (c) a person required to submit a return has failed to do so;
- (d) the information provided in any return that is required by this Act is incorrect or false in any material particular and would give rise to an underpayment of tax;

the Commissioner shall take the appropriate steps provided for in subsection (2).

(2) Pursuant to subsection (1), the Commissioner shall —

- (a) in any case other than a case of an overpayment of the tax —
 - (i) assess and determine the amount of tax to be paid; and

- (a) The Trade Licences Act;
- (b) The Business Registration Act;
- (c) The Licensing (Intoxicating Liquor) Act;
- (d) The Telecommunications Act;
- (e) The Rent Restriction Act;
- (f) The Professions Licensing Act;

(2) he is involved in a Partnership business; or

(3) he engages in any trade or business activity whether or not registered under the provisions of any law, except the Companies Act 1995.

PART V

ASSESSABLE BUSINESS INCOME OR OTHER INCOME

9. Assessable business income

(1) The assessable income of a business in an income year is the chargeable income of that business for the year computed in accordance with this Act.

(2) For the purpose of ascertaining the chargeable business income or other income of a business, the provisions of sections 10, 11, 12, 13, 14 and 15 of the Income Tax Act shall apply.

(3) Notwithstanding any enactment to the contrary, a salary payment to an owner or a partner is not an allowable expense in determining chargeable income.

10. Tax on business income and other income

Subject to this Act, tax shall be paid on business income and other income, including -

- (a) gains or profits from any trade, business, profession or vocation;
- (b) rents, royalties, and any other income, arising from property;
- (c) any annual gains or profits not falling under any of paragraphs (a) or (b);
- (d) gains or profits deemed by this Act to be income of that individual which is:

- (i) derived from or sourced from outside Antigua and Barbuda and is incidental to trade or business carried out in Antigua and Barbuda; or
- (ii) earned income arising from business in Antigua and Barbuda to a person who is not ordinarily resident or domiciled in Antigua and Barbuda.

11. Estimated tax on business income or other income

(1) An individual who derives business income in an income year shall estimate the amount of tax for which his business is liable and shall pay the tax on the following basis:

- (a) for the income years 2016 and 2017 –
 - (i) one-fourth of the tax liability of the business under the Personal Income Tax Act 2005 for the income year 2015 in each quarter; or
 - (ii) as determined on an assessment by the Commissioner;
- (b) for the income year 2018 and subsequent years, one-fourth of the tax liability of the latest income year in each quarter or as determined on an assessment by the Commissioner.

(2) If the Commissioner is satisfied, on reasonable grounds, that the amount remitted is less than the amount that ought to be remitted, he may determine the amount to be remitted and issue to that person a notice of the amount to be remitted.

12. Quarterly remittance of tax on business income or other income

An individual who derives business income or other income shall remit and file with the Commissioner within 15 days of the end of each quarterly period (being March 31, June 30, September 30 and December 31,) a return in the prescribed form or in any form approved by the Commissioner and accompanied by payment of the tax due for the most recent quarter for that business.

13. Annual returns and assessment

(1) An individual who has business income and other income in an income year shall, not later than 31st March in each year, submit to the Commissioner an annual return for the business for the preceding income year in the prescribed form, determine his tax liability and pay any outstanding taxes in respect of the preceding year.

(2) The Commissioner shall review the annual return submitted under subsection (1) to determine the ultimate tax liability of an individual under Part VI

14. Duty to maintain record

(1) Every individual carrying on a business liable to tax under this Act shall create and maintain records suitable to determine the tax liability for the business.

(2) The record referred to in subsection (1) shall be retained in respect of each income year for a period of seven years after the income year to which the record applies.

15. Payment of tax by partnership

(1) Notwithstanding any other provision, a business registered under this Act which is carried on as a partnership shall pay the rates of tax on chargeable income as set out in Schedule I.

(2) The partnership shall estimate the amount of tax for which it is liable in an income year as set out in section 13(1).

(3) The partnership may designate one partner to file the quarterly returns and pay the tax on behalf of all partners.

(4) If the Commissioner is satisfied, on reasonable grounds that the amount remitted is less than the amount that ought to be remitted, he may determine the amount to be remitted and issue to the partnership an assessment of the amount to be remitted on a quarterly basis on behalf of the partners.

16. Property rental income of Non-Resident individuals

(1) Where a non-resident individual owns property in Antigua and Barbuda and uses that property for the purpose of carrying on or pursuing business or if the individual seeks to obtain from the property, directly or indirectly, profit or gain whether realized in Antigua and Barbuda or not, that non-resident individual is required to retain a property management agent who will be responsible for the remittance of all taxes in accordance with this Act and in the prescribed form.

(2) The property management agent will assume all liability and filing obligations for the non-resident property owner and in accordance with section 14 maintain appropriate records.

(3) Every person answerable under this Act for the payment of tax on behalf of another person may retain out of any money coming to his hands on behalf of such other person so much thereof as shall be sufficient to pay such tax, and he shall be assessed and shall pay the tax accordingly.

(4) Any payment made to the non-resident person must be made in accordance with sections 39 and 40 of the Income Tax Act, Cap 212.

17. Other income of non-residents

**SCHEDULE I
RATES OF TAXES**

(Section 3(2); Section 15(1))

ANNUAL CHARGEABLE BUSINESS INCOME OF AN UNINCORPORATED BUSINESS FOR INCOME YEAR 2016		
TYPES OF UNINCORPORATED BUSINESS	TAX BANDS	RATES
SOLE TRADER	\$0.00 to \$21,000.00	0%
	\$21,001.00 to \$93,000.00	8%
	\$93,001.00 and over	25%
PARTNERSHIP TWO PARTNERS	\$0.00 to \$42,000.00	0%
	\$42,001.00 to \$114,000.00	8%
	\$114,001.00 and over	25%
PARTNERSHIP THREE PARTNERS	\$0.00 to \$63,000.00	0%
	\$63,001.00 to \$135,000.00	8%
	\$135,001.00 and over	25%
PARTNERSHIP FOUR PARTNERS	\$0.00 to \$84,000.00	0%
	\$84,001.00 to \$156,000.00	8%
	\$156,001.00 and over	25%
PARTNERSHIP FIVE PARTNERS AND OVER	\$0.00 to \$105,000.00	0%
	\$105,001.00 to \$354,000.00	8%
	\$177,001.00 and over	25%

(1) A business owner who disputes an assessment of the tax liability of his business or his liability to withhold tax which has been made by the Commissioner may submit a Notice of Objection in writing to the Commissioner to review and revise the assessment made upon him.

(2) The Notice of Objection must be filed within 30 days of the date of the assessment and must state precisely the grounds of the objection to the assessment.

(3) The Commissioner may extend the time for filing the Notice of Objection if he is satisfied that the failure to file within the time specified in subsection (2) was due to the illness or absence from the jurisdiction of the person responsible for paying the tax under this Act, or some other reasonable cause.

(4) On receipt of the Notice of Objection, the Commissioner may –

- (a) require the person making the objection to furnish particulars of his self-employment or other income;
- (b) require the person making the objection to produce all documents or books in his custody or under his control that are relevant to the assessment;
- (c) summon any person, except where such person is employed with the business under an oath of secrecy, to give evidence in respect of the assessment;
- (d) examine the person(s) summoned on oath or otherwise.

25. Appeals to the Appeal Board and to a Judge

(1) A business owner who is aggrieved by the decision of the Commissioner made after the process of objections outlined in section 24 may appeal against the decision to the Appeal Board established under the Income Tax Act, Cap 212.

(2) A business owner aggrieved by a decision of the Appeal Board may appeal to a Judge of the High Court as provided in the Income Tax Act.

(3) The provisions of the Income Tax Act relating to appeals shall apply to appeals pursuant to subsections (1) and (2) in the same manner as they apply to appeals under that Act.

(4) Where in any case —

- (a) pursuant to section 24, a notice of objection has been filed with the Commissioner; or

(b) pursuant to this section, a notice of appeal has been filed before the Appeal Board or a Judge,

the collection of the tax shall remain in abeyance until the Commissioner's decision on the objection or the decision in the appeal, upholding liability to tax or to remit tax, becomes final and binding.

(5) Notwithstanding subsection (4), the Commissioner may enforce payment of any portion of the tax which is not in dispute.

(6) Subsection (4) also applies to a case stated for the consideration of the Court of Appeal under the Income Tax (Appeals) Rules.

PART VIII TAX PENALTIES AND INTEREST

26. Interpretation and Construction

(1) In this Act, a tax penalty means a penalty or interest, as the case may be, imposed under this Part.

(2) A tax penalty is recoverable as a civil debt due to the Government in the same manner as the principal amount of the tax to which it relates.

27. Failure to deliver tax Form

Where a person who is required to submit a tax form on behalf of a business fails to do so by the due date, he shall be liable to a tax penalty of five hundred dollars (\$500.00).

28. Failure to remit Tax

Where a person who is required to remit tax on behalf of a business fails to deliver all or part of such tax by the due date, he shall be liable to a tax penalty of ten percent (10%) of the tax not paid by the due date and interest at two percent (2%) per month or part thereof on the amount of the tax that remains unpaid.

29. Refusal to file return after request

A person who refuses to file a return on behalf of a business by a specified date as requested by the Commissioner shall be liable to a civil penalty of one hundred (\$100.00) dollars for each day or portion thereof that the return is not filed.

43. Commissioner may waive tax, or waive penalties or interest.

The Commissioner may, on reasonable grounds, and on application by a person liable to pay or remit tax, after consultation with the Financial Secretary and Accountant General:

(a) waive the principal amount of tax not exceeding five thousand dollars (\$5,000.);

(b) waive the amount of penalty or interest.

44. Regulations

(1) The Minister may make regulations for the proper carrying out of the provisions of or giving effect to this Act.

(2) Any regulations made pursuant to subsection (1) shall be laid before the Parliament and are subject to an affirmative resolution.

45. Forms

(1) Without prejudice to section 46, the Commissioner may, by Order, prescribe such forms, as he considers appropriate for the purposes of this Act.

(2) The forms prescribed under this Act shall apply to the matters specified therein.

PART XII

TRANSITIONAL PROVISIONS & REPEALS

46. Transitional provisions

(1) A person who is engaged in an unincorporated business and is currently paying tax under the Personal Income Tax Act 2005 shall, on the coming into force of this Act, be a taxpayer under this Act.

(2) Any right or obligation, including but not limited to the obligation to file any tax form, annual returns and to remit taxes applying to a taxpayer under the Personal Income Tax Act 2005 will continue until satisfied as required under that Act or in any other manner authorised by the Commissioner.

47. Repeal

The Personal Income Tax Act 2005 is repealed with effect from 1st July, 2016

(1) Where an offence under this Act is committed by a partnership business, every partner or officer of the partnership shall be deemed to have committed the offence.

(2) A person referred to in subsection (1) shall not be convicted of an offence where that person establishes before the court that the offence was committed without the consent or connivance of that person or that reasonable steps had been taken by him before the occurrence of the offence to prevent the commission of the offence.*-

39. Unauthorized disclosure of information an offence

Every person who communicates or allows to be communicated to a person not legally entitled thereto any information obtained under this Act or who allows any person not legally entitled to

do so to inspect or have access to any written statement furnished under this Act commits an offence and is liable on summary conviction to a fine not exceeding One Thousand Dollars.

40. Limitation of Time for prosecutions

Section 79 of the Income Tax Act, Cap. 212 of the laws of Antigua and Barbuda 1992 Revised Edition shall apply to the prosecution of offences under this Act.

PART XI

MISCELLANEOUS

41. Protection of Officers and other persons from personal liability

The Commissioner, an officer of the Inland Revenue Department or any other person authorised by the Commissioner to perform any functions under this Act shall not be personally liable in civil proceedings in connection with any act done by him in good faith in the discharge of those functions.

42. Cabinet may waive Tax

(1) The Cabinet may, if it is satisfied that it is just and equitable to do so, by Order waive —

- (a) the whole or any or all of the tax payable by any person;
- (b) any tax penalty, interest, fee or charge imposed for or as the result of non-payment of the tax, including any expenses of levy and sale.

(2) An Order made under this section shall be subject to affirmative resolution of the House of Representatives.

30. Understatement of Tax on withholding Tax return

Where a person who is required to submit a withholding tax return form has understated the amount of tax required to be shown on that tax return, that person shall be liable to a tax penalty of fifteen percent of the amount by which the tax was understated and interest at the rate of two percent (2%) per month or part thereof on the amount by which the tax is understated.

31. Failure to create, retain or provide records

A person who fails to create, retain or provide record as required by this Act shall be liable to a tax penalty of one thousand (\$1,000.00)

32. Liability of person required to withhold tax

Without prejudice to any other provisions of this Act, a person who fails to withhold and remit tax as required is liable to pay the whole amount of the tax that should have been withheld and remitted, including any tax penalty and interest.

33. Evasion of Tax

A person who wilfully, in any manner, evades or defeats, or attempts to evade or defeat, tax, or the payment or collection of the tax, shall be liable to a tax penalty of two hundred percent (200%) of the tax evaded.

PART IX

RECOVERY AND ENFORCEMENT OF TAX

34. Commissioner may sue for and recover tax

The Commissioner may, in his official capacity, sue for and recover tax as a civil debt due to the Government in a court of competent jurisdiction.

35. Recovery of Tax and assessment of persons leaving Antigua and Barbuda

Section 74 of the Income Tax Act shall apply to —

- (a) a person who is liable to tax, whether or not there is an assessment by the Commissioner in respect of the individual's business income or other income; and
- (b) a person who is required by or under this Act to withhold tax or to remit any amount of tax.

PART X – OFFENCES**36. Offences committed carelessly or negligently**

(1) The owner of a business who —

- (a) fails to withhold or pay an amount within the time prescribed;
- (b) fails to pay any amount of tax due by him when it is due and payable;
- (c) fails to submit a return of income as and when required;
- (d) fails to keep, create, maintain or retain records;
- (e) fails, without proper justification, to do anything that he is required to do under the Act;
- (f) hinders, molests, obstructs, impedes or interferes, with any person doing anything that he is lawfully authorised to do in connection with the administration of this Act; or
- (g) negligently, in relation to this Act —
 - (i) makes any false or deceptive return,
 - (ii) gives any false or deceptive information in respect of his self-employment or other income,
 - (iii) destroys, alters, mutilates, conceals or otherwise disposes of the records of his self-employment or other income or that of any other person; or
 - (iv) makes or assents to, or acquiesces in the making of false or deceptive entries, or omits, or assents to or acquiesces in the omission of, a material particular in the records of himself or any other person;

commits an offence.

(2) The owner of a business who is guilty of an offence under this section is in addition to any tax penalty, also liable—

- (a) on summary conviction to a fine not exceeding \$20,000 or to imprisonment for term not exceeding 3 months; or

- (b) on conviction on indictment to a fine not exceeding \$100,000 or to imprisonment for a term not exceeding 12 months.

37. Offence committed wilfully, knowingly or without reasonable excuse

(1) The owner of a business who —

- (a) wilfully, knowingly, or without reasonable excuse —
 - (i) fails to apply for registration as required by section 8;
 - (ii) gives any false or deceptive information in relation to any information required to be provided to the Commissioner under this Act;
 - (iv) destroys, alters, mutilates, conceals or otherwise disposes of the records of himself or of any other person in order to facilitate an evasion of tax;
 - (v) makes or assents to, or acquiesces in the making of false or deceptive entries, or omits, or assents to or acquiesces in the omission of, a material particular in the records of account of himself or any other person; or
 - (vi) in any manner evades or defeats or attempts to evade or defeat, tax or the payment or collection of tax;
- (b) aids, abets, incites or conspires with any other person to commit an offence described in paragraph (a);

commits an offence.

(2) The owner of a business who is guilty of an offence under sub-section (1) is in addition to any tax penalty also liable —

- (i) on summary conviction to fine not exceeding fifty thousand dollars or imprisonment for a term not exceeding 6 months; or
- (ii) on conviction on indictment to a fine not exceeding one hundred thousand dollars or imprisonment for a term not exceeding 12 months.

38. Offences by Partnership

ANNUAL CHARGEABLE BUSINESS INCOME OF AN UNINCORPORATED BUSINESS FOR INCOME YEAR 2017 AND SUBSEQUENT YEARS		
TYPES OF UNINCORPORATED BUSINESS	TAX BANDS	RATES
SOLE TRADER	\$0.00 to \$42,000.00	0%
	\$42,001.00 to \$186,000.00	8%
	\$186,000.00 and over	25%
PARTNERSHIP TWO PARTNERS	\$0.00 to \$84,000.00	0%
	\$84,001.00 to \$228,000.00	8%
	\$228,001.00 and over	25%
PARTNERSHIP THREE PARTNERS	\$0.00 to \$126,000.00	0%
	\$126,001.00 to \$270,000.00	8%
	\$270,001.00 and over	25%
PARTNERSHIP FOUR PARTNERS	\$0.00 to \$168,000.00	0%
	\$168,001.00 to \$312,000.00	8%
	\$312,001.00 and over	25%
PARTNERSHIP FIVE PARTNERS AND OVER	\$0.00 to \$210,000.00	0%
	\$210,001.00 to \$354,000.00	8%
	\$354,001.00 and over	25%

**SCHEDULE II
REGISTRATION FEE**

(Section 7(2))

REGISTRATION FEE APPLICABLE TO AN UNINCORPORATED BUSINESS

Category	GROSS INCOME	ANNUAL REGISTRATION FEE
1	\$30,000.00 to \$60,000.00	\$200.
2	\$60,001.00 to \$300,000.00	\$300.
3	\$300,001.00 and Over	\$400.

Passed the House of Representatives on
The 13th day of June, 2016.

Passed the Senate on the 20th day of
June, 2016.

Gerald Watt, Q.C.,
Speaker.

Alicia Williams Grant,
President.

Ramona Small,
Clerk to the House of Representatives.

Ramona Small,
Clerk to the Senate.