



Ask yourself !

Do I really want to be penalized or commit an offence by not adhering to the law of the state.

DO WHAT IS RIGHT!

If you're starting a new business or have an existing one and is not yet registered with us, please visit the Inland Revenue Division or the District Revenue Office in your area.

REGISTER NOW!

Avoid
the penalties and offences
under the various Tax Acts.

Register Online



E-User Registration is available!

Log on
to

www.eservices.gov.gd



You can log in yourself or have someone log in on your behalf



INLAND REVENUE DIVISION

For further information contact the Division at :

Tel: (473) 440-3556/435-6945/46

PR Desk: 435-1905

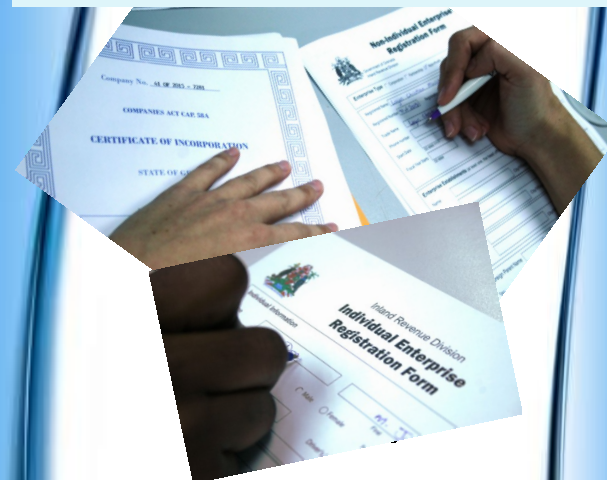
E-tax Helpdesk @ (473) 435-0223

Email : gndird@ird.gd or etaxhelpdesk@ird.gd

Website: www.ird.gd



GENERAL INFORMATION ON BUSINESS REGISTRATION WITH THE INLAND REVENUE DIVISION



**Inland Revenue Division
Ministry of Finance
Financial Complex
Carenage
St. George's
Grenada**

GENERAL INFORMATION ON BUSINESS REGISTRATION

Every person who owns or operates a business (**large, medium or small**) is required by law to register their business with the Inland Revenue Division according to ;

Section 12 of the Tax Administration Act 14 of 2016 and Section 9 of the Value Added Tax Act No. 23 of 2009.

Basic Requirements for Registration

Sole Trader.

1. If your business' name is registered at the Supreme Court Registry you are required to carry your Business Name Registration Certificate and Certificate of Statement of Particulars .
 - This should be accompanied by a completed and signed Individual Enterprise Registration Form from the Inland Revenue Division.
2. If you are registering the business in your name, a Certificate of Statement of Particulars may not be necessary in this case, but you must complete an Individual Enterprise Registration Form from the Inland Revenue Division.

Partnerships

- The Business Name Registration Certificate from the Supreme Court Registry and a Statement of Particulars signed by the applicant.
- Completed and signed Non- individual Registration Form and Individual Registration Forms for each partner of the business from the Inland Revenue Division.

- Proof of Partnership (document from the Supreme Court Registry).

Corporations

- The Certificate of Incorporation and Articles of Association from the Supreme Court Registry.
- Completed and signed Non Individual Enterprise Registration Form for Corporation from the Inland Revenue Division .
- Complete and signed Individual Registration application forms for directors of the Company from the Inland Revenue Division .

What problems can arise if my business is not registered with the Inland Revenue Division ?

- Concessions will not be granted.
- Inconvenience at the Customs when attempting to clear goods.
- Taxes will be would be outstanding to the Inland Revenue Division for the years the business was in operation.
- You may encounter challenges when approaching a financial institution for financing.

What is the penalty for not applying for Registration ?

Every person who is engaged in a business but fails to register shall be guilty of an offence. *Continued ...*

A person who is required to be registered, but fails to apply for registration within the required time, which is within 30 days of commencing operation is liable to a fixed penalty of two thousand five hundred dollars (**\$2,500**).

Requirements and Obligations after registering your business.

- Submission of a Tax Return on or before the due date for the particular tax type
- Keep records of business activities
- Payment of taxes due on or before the due date

Change of Registration Information

- A registered person must notify the Comptroller in writing within 21 days of any changes in particular provided on the application for registration; or the closure of the business.
- Failure to do so may result in the person committing an offence and can be fined in the amount of two thousand five hundred dollars (**\$2,500**).
- The status of the registered person remains unaltered unless notice of changes is given to the Comptroller, i.e. the legal liability of the registered person is not affected by the changes, until the Comptroller is notified of those changes.

You can also register online !!!

www.eservices.gov.gd