

Required Tax Representation for Businesses

Basic Representative – privilege to submit information about the business and relevant tax types, but unable to request any information or changes to any account.

General Representative – privilege to request changes or make enquiries for the represented taxpayer or business. Ability to make payments, submit documents and be contacted on behalf of the represented taxpayer or business.

E.g. A **General Representative** can apply for a Certificate of Good Standing on behalf of a taxpayer once assigned.

Legal Representative – has all the rights of a General Representative. In addition, a Legal Representative can receive payments or refunds related to the account.

The Legal Representative can also subsequently assign a basic or General Representative to act on their behalf with regards to the person being represented. In general, a Legal Representative is registered in a circumstance where a taxpayer is not able to act on their own behalf.

Please note: A business can only have one Legal Representative. This representative automatically applies to all tax types. In addition, for each tax type a taxpayer may assign either a Basic or a General Representative.

If you need any further information, please do not hesitate to contact the Inland Revenue Department at (264) 497-8334 or via e-mail at inlandrevenue@gov.ai. You can also visit our office at the Former NBA Building between the hours of 8:00am and 3:00pm.