USER GUIDE

E-Filing & E-Payment
# Version History

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Author</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>15-Dec-2012</td>
<td>IRD</td>
<td>VAT online</td>
</tr>
<tr>
<td>2.0</td>
<td>15-Feb-2013</td>
<td>IRD</td>
<td>Account Summary Screens Added</td>
</tr>
<tr>
<td>3.0</td>
<td>26-Aug-2013</td>
<td>IRD</td>
<td>New tax types made online</td>
</tr>
<tr>
<td>4.0</td>
<td>28-July-2014</td>
<td>IRD</td>
<td>Property Tax Online &amp; Late Filing</td>
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<td>5.0</td>
<td>16-Jun-2015</td>
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1. Getting Started

There are certain prerequisites for using the online tax return filing service.

- For this you need to go the IRD office with the following documents and provide the same as and when demanded:

  1. **Photo ID Proof**: You need to carry along at least one photo Id proof of yours e.g. driving license / passport.
  2. **Taxpayer Number (TIN)**: You should be having a unique Taxpayer number as this number would be used by the IRD officer to guide you further with the process.

- Once you provide above mentioned documents to the IRD officer – he would generate a unique userid and password for you based on your taxpayer number.

- You will also be given a welcome letter containing your:
  - Generated User Id.
  - Generated Password
  - Personal Details (as recorded in IRD Department’s Records)
  - Required Website URLs and links (to guide you further with the online filing facility).

2. How Do I Login

To login do the following steps:

1. Go To  [https://www.sknird.com](https://www.sknird.com) (Please use Google Chrome for best results)

2. Click the “e-Filing” link under the “e-services” section.

3. Clicking on the “e-Filing Login” link would open a new tab in your browser with the login page.
4. Fill in the User Id and Password, as printed in the welcome letter given to you by the IRD officer.

5. Click the OK button once you have filled all the required details on the login screen to proceed.

3. First Time Users

Now if you are logging into the site for the very first time – once you successfully login, you will be redirected to a **Change Password** screen. Now since your current password was given to you by the IRD officer – it is not completely safe. Hence, use this change password screen to set your own new password which henceforth will be known only by you.

Follow below steps to set a new password:

1. Type in your old (i.e. current) password.

2. Type in the new password which you want to set. Make sure that it is a strong password with:
   - At least 1 uppercase character;
   - At least 1 Lowercase character;
   - At least 1 number;
   - Having in all – 8 or more characters in it.

3. Re-type the new password you typed in the above step.

**For Previous Users:**

<table>
<thead>
<tr>
<th>Old Password</th>
<th>New Password to Set</th>
<th>Retype New Password</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Click to Save
For First Time Users:

4. Click the OK button. Now your password is the new password you set in step 2/3.

5. You will now be redirected to the Login screen with re-login with your user id and new password. Just type in your user id and your new password and press OK button to go to the online VAT filing page.
4. List of taxes available online

1. Excise Tax
2. Coastal Levy
3. Tourism Dev. Levy
5. Unincorp. Bus. (Ser)
6. Unincorp. Business
7. Value Added Tax
8. Telecomm Licence (B)
9. Hotel & Restaurant Tax
10. Corporate Income Tax
11. Travel Tax
12. Insurance Prem. Tax
13. Insurance Regis. Fee
14. E-Fund Rentals
15. Telecomm Services
16. Telecomm Licence (A)
17. Withholding Tax
18. E-Fund Hotel & Res.
19. Withholding Tax-Nev
20. Property Tax

5. Tax Accounts Summary

Once you have successfully logged in – you would be able to see the Manage My Accounts screen which would show a gist of all your related tax accounts. You can see your tax accounts with their next due dates for filing and current balance. If the tax account shows a negative current balance – it means that much amount is surplus from your end and if positive - you are due to pay that much amount to IRD department. Click on the Manage Account link of any desired tax account – whose details you want to view or want to e-file its tax return. The fields listed are the following:

TAX TYPES- This is the listing of the tax types the user has registered.

NEXT TAX DUE DATE – This is the listing of when the most current tax period is due.

CURRENT BALANCE – This indicates the outstanding balances.

Note: *Total tax liability is indicated on the last row.
6. Specific Account Summary

6.1. Specific Account Summary for Other Tax

When you click on any particular account type’s *Manage Account* link, you will be redirected to a new screen – Account Summary.

There is a table which displays the *Tax Account No*, *Tax Type* and *Tax Center*. Within this table the tax outstanding is viewed with more detail. The detail separates the outstanding Tax into different categories such: *Tax Balance* (i.e. Tax base), *Interest Balance* (interest is based on the interest rate on Tax Balance) and *Penalty Balance* (penalties charged).

E.g. below screen shows the account summary of the Coastal Levy account.
The first section displays the account summary with the total liable tax and the related details. The second section displays:

- **Submit E-File** link to submit your next due e-file for this tax account.
- All your transactions done till date for this account.

**DETAILS ABOUT THE E-FILING TRANSACTIONS TABLE:**

1. **E-File No.:** Click on the blue-colored link displaying the e-file number of that transaction to view all its details.
2. **Document No.:** shows the document number for that transaction.
3. **Establishment No.:** displays the establishment number related to that Taxpayer for that tax period. Clicking on this number would open up a new popup displaying the establishment number, name and address for that establishment.
4. **E-filing Date:** shows the date when that transaction was done.
5. **Filing Period:** shows the filing period for that transaction.
6. **Due Date:** shows the due date for that filing period.
7. **Submission Status:** shows the current status of that transaction. After successful submission of e-filing by Taxpayer, status would become “Submitted”.
8. **Assessment No.:** shows the assessment number for that transaction, if any. It displayed after assessment done by IRD officer. Therefore, this might be blank at the time of e-file submission by Taxpayer.
9. **Tax Assessed, Interest Assessed, Penalty Assessed:** shows –
   - $0.00 – for **Submission Status other than completed** i.e. the assessment for that transaction is not yet done.
   - $0.00 – for **Submission Status as completed** i.e. the assessment for that transaction is done and the assessed amount is $0.00.
• $(Amount) – for Submission Status as completed i.e. the assessment for that transaction is done and the assessed amount is $(Amount).

10. **Total Tax Liable**: shows sum of all the tax + interest + penalty-assessed amounts.

**HOW TO USE THIS SCREEN:**

1. Click on the blue-colour link displaying the e-file number for that transaction to view/modify that transaction’s submitted details.

2. Click on Submit e-file link to proceed with filing your tax return for that account. This link will only be displayed if you haven’t filed the return for current filing period. If you have already filed it – you will be able to see it as a transaction in the e-filing transactions table and can click the e-file no link to edit/view your submitted details. Please note that Submit e-file link is visible to Taxpayer till next 7 days after passing the due date for late filing.

3. Use the Back to Manage Tax Accounts link on the lower right corner to go back to previous screen showing your entire tax accounts summary.
4. Once you click and proceed to e-file your tax return - an informational message as shown below will show. Simply click the continue button to proceed.

Click here to submit new e-file.

Click here to view/modify details.

Click here and proceed.
6.2. Specific Account Summary for Property Tax

When you click on any Property Tax account type’s Manage Account link, you will be redirected to a new screen—List of Properties Owned. This page contains a Grid in which we have Property Number, Property TIN, Valuation Area, Lot Number, Property Gross Value, Current balance and Property Details.

**List of Properties Owned**

<table>
<thead>
<tr>
<th>PROPERTY NO</th>
<th>TIN</th>
<th>VALUATION AREA</th>
<th>LOT NO</th>
<th>PROPERTY GROSS VALUE</th>
<th>CURRENT BALANCE</th>
<th>PROPERTY DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>5234</td>
<td>39091</td>
<td>FORTLANDS</td>
<td></td>
<td>$10,116,376.00</td>
<td>$0.00</td>
<td>Click Here</td>
</tr>
<tr>
<td>5264</td>
<td>37262</td>
<td>FORTLANDS</td>
<td></td>
<td>$1,245,375.00</td>
<td>$37.36</td>
<td>Click Here</td>
</tr>
</tbody>
</table>

Total Tax Liability: $37.36

Note: All amounts owing are subject to a minimum 24 hour delay from current date. Please contact IRO Officer for more details regarding the Current Balance.

By clicking on Click Here link; you will get the property details like Property Type, Property Use, Property Size and property value.
By Clicking on Property No on List of Properties page, for example 5234 here; you will get the transaction details page which contain a table which displays the **Tax Account No#**, **Tax Type** and **Tax Centre**. Within this table the tax outstanding is viewed with more detail. The detail separates the outstanding Tax into different categories such: **Tax Balance** (i.e. Tax base), **Interest Balance** (interest is based on the interest rate on Tax Balance) and **Penalty Balance** (penalties charged).

### Property No. 5234 ~ Account Summary

<table>
<thead>
<tr>
<th>Tax Account No#</th>
<th>Tax Balance</th>
<th>Interest Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>03903122</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Note:** All Transactions are subject to a minimum 3.4% (or 6% for submission date). This amount may not include interest and penalty accruing today. (Note: Balances – Tax Payee Must Pay. Please contact IRE Officer for more details regarding the Current Balance.

### Transactions

<table>
<thead>
<tr>
<th>DOCUMENT NO</th>
<th>TAX PERIOD</th>
<th>ACCOUNT NO</th>
<th>DUE DATE</th>
<th>TAX</th>
<th>PENALTY</th>
<th>INTEREST</th>
<th>TOTAL DUE</th>
<th>TOTAL PAID</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678</td>
<td>2012</td>
<td>0987654321</td>
<td>01-Jun-2012</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>987654321</td>
<td>2011</td>
<td>0123456789</td>
<td>30-Jun-2011</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>876543210</td>
<td>2010</td>
<td>9876543210</td>
<td>31-Dec-2010</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### 6.3. Specific Account Summary for Corporate Income Tax

When you click on any Corporate Income Tax account type’s **Manage Account** link, you will be redirected to a new screen – **E-Filing Transactions**. This page contains a Grid in which we have E-Filing-Id, Document No., Establishment No., E-Filing Date, Tax Period, Due Date, Submission-Status, Assessment No., Tax Assessed, Interest Assessed, Penalty Assessed and Total Tax Payable.
By clicking on Click **Submit E-File**; you will get the Taxpayer background information like:

TIN, Registered Name of Corporation, Trade Name of Corporation, Mailing Address, Telephone Number, Fax Number, Email Address etc.
This will show the Taxpayer background information.

You can only change that information which is under white background tax box like Mailing Address, Telephone Number, Fax Number and Email Address. You cannot update the information which is under grey background tax box like TIN, Registered Name of Corporation, Trade Name of Corporation, Business Activity, Accounting Period and Tax Period.

By click on Save, Document will be saved and we can edit before final submission.
Click on Continue, Will show the Schedule for Tax Computation.

In next screen you have to choose option Yes/No for the question mention in the schedule for tax computation.

If you choose “Yes” option then you must upload schedule related to that question.

If you choose “Yes” option but do not upload schedule or fill schedule file then you may be eligible to pay penalty.

Click on Download Schedule Template, will show template file.

Save the file.
Fill file according to the option in which you have chosen “Yes”. Save the file in system.
After that completed Schedule is ready to upload.

**Choose schedule** file which you filled.

Click on **Upload** to upload the file and then Continue.
In next screen you have to fill data related to your financial calculation, and select the **Yes/No** option.

- Select the currency in **Select Currency** option and Conversion rate as per currency selected.
- You have to select Currency in which you have prepared your financial documents and the amount which you are filling in screens.
- As in Highlight screen, if the Currency is USD and then conversion rate is 2.7 is being used.
• If you want to use currency which is not displayed in drop down box then you have use “Others” option in Select Currency.
• Click on Continue.

Fill the Amount in Compute your Taxes screen and click continue.

Next step is to upload your financial documents

Here you can upload multiple supporting documents related to corporate income tax and any other useful documents. Click on Choose file and then Click on upload.

Note: To upload multiple documents first you have to choose 1st file and then upload it. Then again click on choose file and upload 2nd documents and so on….
Click **Continue**.

You will see the summery of what you have filled in earlier steps, you can change the information if you want before final submission.
Select the “Yes” option and write your name and designation and Press Submit.
Press **Ok** and then Click on **Close**.

Note: After submitting e-filing, you can’t do any modification in this e-filing.
After Submitted, you can print e-filing details by clicking print button.
Click on **Back to Account Summery** to see Account Summery.

You can see the e-filing details under **E-Filing Transaction** and you can see the Submission Status “Submitted”.

7. Start Filling Online Return Form

Once you click on Submit e-file link or any e-file no. in the e-filing transactions table on the previous screen – you will be redirected to a new screen as shown below. Once this screen is completely loaded – you can start with your online tax return filing process. You can see you’re logged in user name and user id at the top-right corner here. Online System is giving facility to Taxpayers to fill “Nil Return” or “Normal Return”.

**E-Filing “NIL Return”:** Taxpayer can file a Nil return by simply clicking on the “Save” button and then clicking on “Submit” button to submit NIL return.

**E-Filing “Normal Return”:**
Follow the below steps:
1. Once you click on the e-file no on the previous screen, all your required details will be displayed in the designated sections of the header portion as displayed below.
2. Now you can fill in all the correct amounts in the related fields in the details sections as shown in below screenshot.

Keep In Mind:

Make sure every time you fill in an amount under the Line Amount; you press the [TAB] key. This will allow formatting of the fields, correctly.

3. Once you have completed filling in all the required amounts under the line amount – press the Save/Submit button. You will get a confirmation pop-up asking if you are sure about submitting the above filled-data to IRD. Press OK button, if you are satisfied with what you have filled else press Cancel button to do any changes.

Save Button will only save your filled in details but won’t submit it to IRD Dept. You may come back anytime to make changes to your filled in details until you have finally submitted it using the Submit Button. After clicking Submit button –

a) If status is “Submitted” no more changes are allowed.
b) If status is “Incomplete”, Taxpayer has to remove all red messages by filling the correct information till the status becomes “Submitted”.

- **If you press OK (on Confirmation box)**: the data gets submitted with the IRD Department and you get a pop-up indicating your generated E-File number. Please save this number for future references.

- **If you press Cancel (on Confirmation box)**: the data you filled last remains there and you can go back to do any modification. Once you are done with filling the correct data, press **Submit** button.
4. Once you click the **Save/Submit button** – a new e-file no is generated and the system will check if the amounts entered by you and those which are auto calculated are same or not. In case, the amounts entered are incorrect – an error message informing about the same and the correct value to be entered – is displayed corresponding to the incorrect line amount.

![Image of a table with error messages for incorrect line amounts]

**Note:** This assessment process doesn’t allow you to “submit” any incorrect/not matching line details. If there is even a single not matching line amount – system will only “save” your details even on “submit” button click. Hence ensure that all the line amounts, entered by you - are correct (as displayed in the red colour error message displayed corresponding to each wrong entry) to be able to submit the details.

5. Press **OK** button to proceed.
6. You can also see your generated E-file no at the top of the form like this:
7. Please note that **Save, Submit and Clear Button** will be disable after successful submission.

8. Once you have submitted the data, you can also take a printout of this form. Click **Print** button for this.

9. In case, you want to clear everything filled in (before submitting the data) and re-start – just click the **Clear** button. This will clear all the data on this form.

**Note:** To confirm that your details have been correctly submitted – go back to Account Summary screen and check the Submission-Status column of the E-filing Transactions section corresponding to your filed e-file no. Status would say – SUBMITTED if it has been filed successfully. In case it says INCOMPLTE -it means there were some incorrect amounts filled by you and you didn’t correct them as per the red-colour error message displayed along with that entry. Go back and rectify those erroneous entries until status is SUBMITTED.
8. How Can I Make Any Changes To My Saved Data

**Keep In Mind:**
You can make amendments only if your data is in “Incomplete” status. Once it is submitted, no changes can be made.

In case, you missed out something the first time you filled in your data and want to correct that – just follow the below steps:

1. Go to Specific Account Summary screen of your desired tax account wherein all your e-filing transaction history is displayed.

2. Since you have already filed it – you will be able to see it as a transaction in the e-filing transactions table.

3. Click on the blue-coloured link displaying the e-file number for that transaction to view/modify that transaction’s submitted details.

4. Once you do that, you will be redirected to the next screen displaying information like below. Just click *Continue button*.

5. All your previously saved details are auto-filled on the form and you may now make any desired changes to it.

6. Repeat the same steps as mentioned in above section of filling in the data for the first time. Ensure that you press the [TAB] key every time – you make a modification.
7. Click the **Save/Submit** button to save/finally submit the data with the IRD Department. You will get a pop up informing that your e-file details have been modified and saved successfully.

9. **Late filing**

Late e-filing is allowed by online system after passing the due date, by simply clicking on the Late Filing link.

After clicking on “Late Filing” link late filing page will get open, in that screen user needs to select the late filing tax period, after selection of a tax period user will able to see the documents of that particular tax period with the “Submit E-File” link. With the help of Submit E-File link user can fill his/her late Filing through online system.
After successful submission of document that will display on E-Filing Transaction page, as indicated in below screen shot.
10. Payment

IRD has the facility to pay taxes online or in-person as follows:

10.1. In-Person Submission

1. Take a print out of your submitted details using the Print button on VAT e-filing screen and take it with you to the IRD office.
2. You may have a document no. with you and a e-file number now— in this case, check with the designated officer if your document no has been approved.
3. You may not have any document no. but your Taxpayer no and a e-file number now - in this case, go to the IRD office —first get your document no generated by the designated officer by providing your Taxpayer no/e-file no. Also get it approved to proceed ahead.
4. Once you have a document no which is approved-just go to the IRD office’s cashier and make your payment here based on your document no.
5. The cashier would provide you with a receipt of the payment you made. Take that receipt and go to the assessment department to get the rest of the procedure completed.

10.2. Online Payment

Taxpayer may now also use the online payment facility to pay your due taxes. For this follow the below enlisted steps:

1. You may use the various Pay Now links available at Manage My Accounts screen:
OR

Any specific Account Summary screen: (example - Value Added Tax account summary screen here)

![Value Added Tax Account Summary]

*Preliminary Note: All Transactions are subject to a minimum 24-hour delay from submission date.

* This amount may include other taxes (exempt/paid) in accordance with the law.

### E-Filing Transactions

![E-Filing Transactions]

Click to Manage Tax Accounts.

OR

On the home page of sknird.com – click “e-Payment Login” link as shown below;

![E-Services]

Keywords:

Reminders

The Inland Revenue Department wishes to advise the general public that all commercial entities doing business in the Federation, irrespective of size, are required by law to obtain a Business Licence. Current Business Licences holder are reminded that their licences may be removed on or before January 31st, 2019, payment after this date, will accrued 6% interest per month.

TIPS

Here are two benefits of having a valid business licence:

- You would be in a good legal standing with the Department, since it is illegal to operate in the Federation without one.
- You would be in a better position to obtain financial assistance from lending institutions, since most...
2. In case you have chosen to use the pay now link from the e-filing pages: Clicking those links would redirect to the information collection screen or if you have clicked the e-payment link from the home page – in that case also you would be taken to the same screen as below:

![e-Payment form](image)

3. Select the desired tax account from the **Tax Type For e-Payment** dropdown, for which you want to pay. *e.g.* you select Value Added Tax for VAT e-filing payment.

![e-Payment form](image)
4. Now enter the document number for which this e-payment is to-be made – in the **Document Number** field. Then Press [TAB] Key. Once you enter the correct document no. – the **Tax-Payer Identification Number (TIN)** and **Taxpayer Name** fields get auto-populated as shown below:

![e-Payment Form](image)

5. Enter the amount to be paid in the **Dollar Amount** field. Enter only the amount and press [TAB] key and the amount would be correctly displayed in dollar format up to 2 decimal places.
6. Click **Submit** button to submit this information and proceed ahead.

7. You will get a confirmation pop up to ensure that all the details filled are correct and you are sure about proceeding ahead with its payment. Click **Confirm** button to continue or **Cancel** to go back and rectify any incorrect entry.
8. In the next screen – the Amount and the Invoice no (document no.) fields would be already filled from the information you had entered in the previous screen. Enter the rest of the requested information. The email address entered here would be used by the bank to send the status-email of this payment – so ensure that it’s your current email address.

Please do not click on “Login” and “Register” button shown in the web pay portal as shown below screenshot.

Attention Taxpayers: If you are unable to see any content of web pay portal on the page, it indicates that Flash Player is not installed for your browser. So install the required Flash Player version from this link and log-on again: [http://helpx.adobe.com/flash-player/kb/find-version-flash-player.html](http://helpx.adobe.com/flash-player/kb/find-version-flash-player.html)
9. Click **Submit** button to pay this payment.

10. The next screen displays the details of the payment and the status of it. (e.g., this one shows an unsuccessful payment). You may click the **Return to Home Page** button at the bottom of the screen to return back to the home page of www.sknird.com.
11. Once you receive a response message – you may also check the inbox of the email-id you had specified earlier, to ensure you have received a mail confirming the payment and its status.

![Image of a VAT transaction]

11. Got an Error

If you get any error while using online system - e-filing or e-payment, please take the screenshot of error and email it to IRD department for fixing and subsequently call IRD helpdesk for assistance. IRD department Contact information is given below or visit “Contact Us” page in sknird.com.

12. Post an Enquiry

If you require additional information or wish to make an inquiry, contact the Inland Revenue Department at: e-Services Enquiry in E-Services section of the website.
13. Contact Us

If you wish to contact Inland Revenue Department, please visit “Contact Us” Page of IRD Website. Given below the contact information for your quick reference;

**Inland Revenue Department**

Bay Road, Bassetterre,

**St. Kitts**

Main Tel. (869) 465-8485  
Tel: (869) 467-1210  
Fax: (869) 465-7640  
Email: inlandrevenue@sknird.com

**Inland Revenue Department**

Main Street, Charlestown,

**Nevis**

Tel: (869) 469-5521 Ext. 2221 or 469-5856  
Fax: (869) 469-0667  
Email: ird@niagov.com

**Inland Revenue Department**

E.C Daniel Building,
Cayon Street, Basseterre

**St.Kitts**

Tel: (869) 465-8485  
Fax: (869) 465-7640  
Email: inlandrevenue@sknird.com

**From USA Call**

Tel. 1 (305) 508-4691

**From UK Call**

Tel. 01144-122-379-0668