



I assent,

EDMUND W LAWRENCE

Governor-General.

27th August, 2014.

SAINT CHRISTOPHER AND NEVIS

AN ACT to amend the Tax Administration and Procedures Act, Cap. 20.52.

[Published 27th August 2014, Extra Ordinary Gazette No. 36 of 2014.]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis, and by the authority of the same as follows:

1. Short Title.

This Act may be cited as the Tax Administration and Procedures (Amendment) Act, 2014.

2. Interpretation.

In this Act, unless the context otherwise requires, "Act" means the Tax Administration and Procedures Act, Cap. 20.52.

3. Amendment of section 2.

The Act is amended in section 2, within the definition of "taxpayer", by deleting the word "or" occurring immediately after the expression "applies;" and inserting immediately after paragraph (b), the following new paragraph (c):

.....“(c) a person who qualifies to pay tax pursuant to paragraph (a) or (b), but who is exempted from the payment of any tax, shall furnish a return to the Comptroller, pursuant to section 10 of the Act.

4. Amendment of section 10.

The Act is amended in section 10 by inserting immediately after subsection (4), a new subsection (5) as follows:

“(5) The Comptroller may authorize specific taxpayers, whether based on size, industry, economic classification or other criteria to file and pay taxes electronically.”

5. Amendment of section 21.

Tax Administration and Procedures (Amendment) Act, 2014 - 7.

Section 21 of the Act is amended

- (a) deleting the word “or” occurring at the end of paragraph (b);
- (b) replacing the expression “.” occurring at the end of paragraph (c) with the expression “; or”; and
- (c) inserting a new paragraph (d) as follows:
 - “(d) to a bank or other financial institution approved and authorized by the Comptroller to collect tax on his or her behalf.”.

6. Amendment of section 37.

Section 37 of the Act is amended by:

- (a) replacing in subsection (1) paragraphs (a) and (b) as follows:
 - “(a) ten percent of the amount of tax owing;
 - (b) \$100.00 per month or part thereof during which the failure to file continues; and”;
- (b) inserting a new paragraph (c) as follows:
 - “(c) \$1000.00 per month or part thereof during which the failure to file continues by a person who qualifies as a taxpayer pursuant to section 2 of the Act but who is exempted from the payment of any tax.”
- (c) inserting immediately after subsection (4), a new subsection (5) as follows:
 - “(5) Notwithstanding anything in any other law in force in Saint Christopher and Nevis, where a person
 - (a) fails to furnish returns in accordance with section 10;
 - (b) being liable to pay tax, fails to pay the tax on three successive occasions;
 - (c) violates any other rule made under this Act which is designated as a serious delinquency, by Regulations made under this Act;
 - (d) is convicted of an offence under this Act

the Comptroller may publish, in a newspaper circulating in Saint Christopher and Nevis, the name of the person or the name of the business of that person, or both.”

CURTIS A. MARTIN
Speaker

Passed by the National Assembly this 18th day of August, 2014.

JOSÉ