

I assent,

CUTHBERT M SEBASTIAN

Governor-General.

25th May, 2012.



SAINT CHRISTOPHER AND NEVIS

No. 22 of 2012

AN ACT to amend the Tax Administration and Procedures Act, No. 12 of 2003

[Published 25th May 2012, Extra Ordinary Gazette No. 25 of 2012.]

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, 2012.

2. Interpretation.

In this Act, unless the context otherwise requires, "Act" means the Tax Administration and Procedures Act, No. 12 of 2003.

3. Amendment of section 9.

The Act is amended in section 9 by inserting immediately after subsection (4) two new subsections (5) and (6) as follows:

.....(5) For the purposes of this Act, a partnership shall ensure that underlying documents are maintained in all circumstances and that such documents reflect details of

- (a) all sums of money received and expended and the matters in respect of which the receipt and expenditure takes place;
- (b) all sales and purchases and other transactions; and
- (c) the assets and liabilities of the relevant entity or arrangements.

(6) Where a taxpayer, or any of the legal entities, partnerships or other bodies referred to in this Part, fails to maintain adequate records in compliance with the provisions of this Act, that taxpayer, legal entity or body of persons, commits an offence and is liable

- (a) in the case of a taxpayer, to a fine not exceeding twenty five thousand dollars;
- (b) in the case of a legal entity, partnership or other body corporate, to a fine not exceeding fifty thousand dollars.”.

4. Amendment of section 60.

“ **60. Offences**

(1) A person who evades or attempts to evade an assessment, payment or collection of tax commits an offence and is liable on summary conviction to a fine not exceeding thirty thousand dollars or to imprisonment for a term not exceeding one year or to both;

(2) A person who obstructs the Department in the administration of this Act commits an offence and is liable on summary conviction to a fine not exceeding fifteen thousand dollars or to imprisonment for a term not exceeding one year or to both.

(3) For the purposes of subsection (2), a person obstructs the administration of this Act by

- (a) failing to comply with a lawful request by a designated officer to supply information, examine documents, records, or data within the knowledge or control of that person;
- (b) failing to comply with a lawful request by a designated officer to have the person appear before an official of the Department;
- (c) interfering with the rights of a designated officer of the Department to exercise any of the powers granted to him or her under section 56;
- (d) in any way impeding or hindering the determination, assessment or collection of any tax or the conducting of a tax investigation;
- (e) aiding or abetting a person to commit an offence against the provisions of this Act, or counselling or procuring another person to commit such offence.”.

CURTIS A MARTIN
Speaker

Passed by the National Assembly this 17th day of May, 2012.

JOSÉ LLOYD
Clerk of the National Assembly