

No. 3 of 2014.  
2014.

*Income Tax (Amendment)*

Saint Christopher  
*Act,*  
and Nevis.



I assent,

EDMUND W LAWRENCE  
*Governor-General.*  
27<sup>th</sup> August, 2014.

## SAINT CHRISTOPHER AND NEVIS

AN ACT to amend the Income Tax Act, Cap. 20.22

*[Published 27<sup>th</sup> 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 Income Tax (Amendment) Act, 2014.

2. **Amendment of section 34.**

The Income Tax Act Cp. 20.22 is amended in section 34 by replacing subparagraph (2)(b) with the following:

“ (2) (b) shall on or before the 15<sup>th</sup> day of the months of March, June, September and December , file a quarterly return for the quarter preceding those months with the Comptroller in the form to be approved by him or her accompanied by payment of the amount withheld of the payment made to the non-resident.”

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CURTIS A. MARTIN  
*Speaker*

Passed by the National Assembly this 18<sup>th</sup> day of August, 2014.

LLOYD

JOSÉ