

No. 4 of 2014.
2014.

Excise Tax (Amendment)

Saint Christopher
Act,
and Nevis.



I assent,

EDMUND W LAWRENCE

Governor-General.

27th August, 2014.

SAINT CHRISTOPHER AND NEVIS

AN ACT to amend the Excise Tax Act, No. 4 of 2010.

[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 Excise Tax (Amendment) Act, 2014.

2. Interpretation.

In this Act,

“Act” means the Excise Tax Act, No. 4 of 2010.

3. Amendment of section 22.

The Act is amended in section 22 by replacing the expression “is the calendar month.” with the expression “shall be quarterly in accordance with the provisions of section 23.”.

4. Amendment of section 23.

The Act is amended in section 23

(a) subsection (1), by replacing the expression

(i) “within fifteen calendar days after the end of the tax period” with the expression
“on or before the 15th day of the months of March, June, September and December
.....of each year for the quarter preceding those months”.

(ii) “exercise tax” with the expression “excise tax”.

(b) subsection (2), by replacing the expression “exercise tax” with the expression “excise tax”.

CURTIS A. MARTIN
Speaker

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

LLOYD

JOSÉ

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GOVERNMENT PRINTERY
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Clerk of the National