

No. 5 of 2013.
and Nevis.

*Income Tax (Amendment)
Act, 2013.*

Saint Christopher

ARRANGEMENT OF SECTIONS

Section

1. Short title.
2. Interpretation.
3. Amendment to section 30 of the Act.



I assent,

EDMUND W LAWRENCE

Governor-General.

15th July, 2013.

SAINT CHRISTOPHER AND NEVIS

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

[Published 15th July 2013, Extra Ordinary Gazette No. 35 of 2013.]

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, 2013.

2. Interpretation.

In this Act, unless the context otherwise requires,

“Act” means the Income Tax Act, Cap. 20.22.

3. Amendment to section 30 of the Act.

The Act is amended in section 30 by replacing subsection (1)(b) thereof with the following new paragraph:

- “(b) in respect of a company there shall be charged, levied and collected corporation tax of 33% in respect of income
.....
(i) earned in 2013 and assessed in 2014; and
(ii) earned thereafter in subsequent years and assessed in the following years.”.

CURTIS A.
MARTIN

.....
Speaker

.....Passed by the National Assembly this 8th day of July,
2013.