

No. 6 of 2014.
Act, 2014.

Unincorporated Business Tax

Saint Christopher
(Amendment)
and Nevis.



I assent,

EDMUND W LAWRENCE

Governor-General.

27th August, 2014.

SAINT CHRISTOPHER AND NEVIS

AN ACT to amend the Unincorporated Business Tax Act, No. 5 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 Unincorporated Business Tax (Amendment) Act, 2014.

2. Interpretation.

In this Act,

“Act” means the Unincorporated Business Tax Act, No. 5 of 2010.

3. Amendment of section 7.

The Act is amended in section 7 by replacing it as follows

“7. Returns

Every person carrying on a business in Saint Christopher and Nevis who is liableto pay tax under the provisions of Section 4 of this Act shall, file a quarterly return with the Comptroller on or before the 15th day of the months of March, June, September and December each year in the form to be approved by the Comptroller accompanied by payment of the tax due for each quarter preceding those months.”.

CURTIS A. MARTIN
Speaker

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

LLOYD

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GOVERNMENT PRINTERY
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