



I assent,

CUTHBERT M SEBASTIAN

*Governor-General.*

25<sup>th</sup> March, 2011.

## SAINT CHRISTOPHER AND NEVIS

**AN ACT** to amend the Housing and Social Development Levy Act, Cap 20.21.

*[Published 11<sup>th</sup> May 2011, Extra-Ordinary Gazette No. 22 of 2011.]*

**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.**

1. This Act may be cited as the Housing and Social Development Levy (Amendment) Act 2011.

### **2. Interpretation.**

In this Act, "Act" means the Housing and Social Development Levy Act, Cap 20.21.

### **3. Amendment of section 3.**

The Act is amended in section 3 by replacing that section as follows:

“ **3. Housing and Social Development Levy.**

(1) Subject to the provisions of this Act, there is imposed a levy upon the wages of every person employed in Saint Christopher and Nevis at the rates set out in this section.

(2) The levy referred to in subsection (1) shall be paid at the rate of,

- (a) in the case of an employee whose wages are up to \$16,640.00, 0% by the employee, and 3% by the employer in respect of the wages the employer pays to the employee;
- (b) in the case of an employee whose wages range between \$16,640.00 and \$78,000.00, 3.5% by the employee, and 3% by the employer in respect of the wages the employer pays to the employee;
- (c) in the case of an employee whose wages range from \$78,000.00 to \$96,000.00

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- (i) 3.5% by the employee on the portion of the wages up to \$78,000.00;
- (ii) 10% by the employee on the portion of the wages between \$78,000.01 and \$96,000.01; and
- (iii) 3% by the employer in respect of the wages the employer pays to the employee;
- (d) in the case of an employee whose wages exceed \$96,000.00
  - (i) 3.5% by the employee on the portion of the wages up to \$78,000.00;
  - (ii) 10% by the employee on the portion of the wages between \$78,000.01 and \$96,000.01;
  - (iii) 12% by the employee on the portion of the wages which exceed \$96,000.00; and
  - (iv) 3% by the employer in respect of the wages the employer pays to the employee.”.

CURTIS A. MARTIN

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*Speaker*

Passed by the National Assembly this 17<sup>th</sup> day of March, 2011.

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