



ST CHRISTOPHER AND NEVIS

CHAPTER 20.37

SELF-DRIVE MOTOR VEHICLES (RENTAL) (TAX) ACT

Revised Edition

showing the law as at 31 December 2002

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Self-Drive Motor Vehicles (Rental) (Tax) Act

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CHAPTER 20.37

SELF-DRIVE MOTOR VEHICLES (RENTALS) (TAX) ACT

ARRANGEMENT OF SECTIONS

1.	Short title	5
2.	Interpretation.....	5
3.	Taxation of rentals	5
4.	Proprietor to keep records.....	5
5.	Power of inspection and search.....	6
6.	Duties of proprietor.....	6
7.	Duties of proprietor following collection of tax	6
8.	Penalty	6
9.	Records accidentally destroyed or defaced.....	6
10.	Punishment of offences not otherwise provided for	7
11.	Recovery of tax by sale of goods.....	7
12.	Refunds.....	7
13.	Regulations	7

CHAPTER 20.37

SELF-DRIVE MOTOR VEHICLES (RENTALS) (TAX) ACT

AN ACT to make provision for the levy and recovery of a tax from certain persons who carry on the business of renting or hiring of self-drive motor vehicles for fee or reward; and to make provision for related or incidental matters.

1. Short title.

This Act may be cited as the Self-Drive Motor Vehicles (Rentals) (Tax) Act.

2. Interpretation.

In this Act, unless the context otherwise requires,

“business” means the renting or hiring of self-drive motor vehicles;

“Comptroller” means the Comptroller of Inland Revenue or any officer who is authorised by him or her for the purposes of this Act;

“Minister” means the Minister for the time being charged with the subject of finance;

“motor vehicle” has the same meaning assigned to it under the Vehicles and Road Traffic Act, Cap. 15.06;

“proprietor”, in relation to a business, includes a director or the manager thereof;

“tax” means tax payable under this Act.

3. Taxation of rentals.

Every proprietor who carries on the business of renting or hiring of motor vehicles for the carriage of persons or goods, for fee or reward shall collect from the renter or hirer and pay to the Comptroller a tax equal to five per centum of the amount of the basic rental or hire charges received by him or her in respect of each motor vehicle rented or hired by him or her for fee or reward.

4. Proprietor to keep records.

(1) Every proprietor shall

(a) keep or cause to be kept records in such form and manner as may be prescribed from time to time;

(b) issue to the hirer or renter of any motor vehicle at the end of such contract for hire or rent a statement setting out the following particulars:

(i) the total amount of cost of the hire or rental of the motor vehicle; and

(ii) the amount payable under this Act as tax in respect thereof.

(2) In the computation of the amount on which tax is to be calculated under section 3, account shall be taken of the basic rental or hire charges made to the hirer or renter in respect of the hire or rental of the motor vehicle.

5. Power of inspection and search.

The Comptroller may, at all reasonable hours, enter the premises where the business is conducted and examine any records maintained under this Act, and take copies of such records.

6. Duties of proprietor.

The proprietor shall, at the request of the Comptroller, produce any records required by him or her and furnish him or her with such other documents or information as may be required under this Act and afford the Comptroller such assistance as to enable the Comptroller to compute the tax payable by such proprietor under this Act.

7. Duties of proprietor following collection of tax.

(1) Every proprietor who is required to collect a tax on the bill of hire or rental pursuant to section 3, shall submit to the Comptroller a copy of each statement delivered by him or her to the hirer or renter under section 4 during each month and shall pay such tax to the Comptroller within fifteen days after the end of the month during which such tax was collected.

(2) Where any proprietor fails to remit the tax due in terms of subsection (1) such proprietor shall be liable to pay to the Comptroller a penalty sum equal to ten per centum of the tax so chargeable in addition to the tax and such penalty shall be deemed to be tax for the purposes of this Act.

8. Penalty.

Every proprietor who, with intent to defraud,

- (a) fails to maintain any records or furnish any records to the Comptroller;
- (b) makes any false entry in or alters any word or figure in any record; or
- (c) destroys or conceals any record required to be kept under this Act;

commits an offence and, on conviction before a Magistrate, shall be liable to a fine not exceeding five hundred dollars and in default of payment thereof to imprisonment not exceeding six months, and on the second or subsequent conviction shall be liable to a fine not exceeding five thousand dollars or to imprisonment for any period not exceeding twelve months.

9. Records accidentally destroyed or defaced.

(1) Where any records kept under this Act have been accidentally destroyed, lost or defaced before being inspected by the Comptroller, the proprietor shall pay to the Comptroller such amount as the Comptroller may in his or her sole discretion assess.

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(2) The Comptroller in exercising his or her discretion under subsection (1) shall take into consideration the amount of tax paid by a proprietor engaged in a similar business during the period of one month immediately preceding and one month immediately succeeding the period in respect of which the records have been destroyed, lost or defaced.

10. Punishment of offences not otherwise provided for.

Any proprietor who contravenes any of the provisions of this Act in respect of which no special penalty is provided for shall be liable, on summary conviction, to a penalty not exceeding five hundred dollars and in default of payment thereof to imprisonment for a period not exceeding three months.

11. Recovery of tax by sale of goods.

The provisions dealing with recovery of income tax as provided in sections 73 to 78 of the Income Tax Act, Cap. 20.22 shall apply *mutatis mutandis* to recovery of any tax under this Act.

12. Refunds.

Any proprietor who proves to the satisfaction of the Comptroller that he or she has paid tax in excess of the amount which he or she is required to pay pursuant to this Act, shall be entitled to have the amount paid in excess refunded and a refund shall be made accordingly.

13. Regulations.

(1) The Minister may make regulations for the purpose of carrying out or giving effect to the principles and provisions of this Act.

(2) In particular and without prejudice to the generality of the powers conferred by subsection (1), the Minister may make regulations in respect of all or any of the following matters:

- (a) the records to be kept by the proprietor and the returns and the information required to be furnished to the Comptroller under this Act;
- (b) the forms and certificates to be used for any of the matters required under this Act;
- (c) any other matters required to be prescribed or in respect of which regulations are authorised by this Act to be made; and
- (d) all matters connected with or incidental to the matters aforesaid.