

Why is the objection process/section important?

Disagreements are likely to occur between the taxpayers and the Inland Revenue Department. With such occurrences, the Objections Unit is responsible for reviewing any notice of objection, keeping in mind the relevant tax laws and accounting principles and practices and make an independent decision on the outcome of any matter previously decided by the Department.

Who can file a Notice of Objections with the Comptroller?

Generally, anyone who is dissatisfied with an assessment or decision by the Department is eligible to file a notice of objection with the Comptroller.

What constitutes a valid Notice of Objection?

1. Request must be made within the time required by law.
 - Any request for administrative review must be made no later than 1 month following the date of the notice of assessment or the date the Department gave notice of a decision.
2. The prescribed form must be used:
 - Three official forms are currently available for the purpose of filing a notice of objection: Value Added Tax Objection Form, Property Tax Objection Form and a general form for all other taxes including Unincorporated Business Tax and Corporate Income Tax.
 - These forms are all available on the Department's website.



- The use of the prescribed forms does not prevent the taxpayer from submitting supplementary information when considered necessary to strengthen the case being made.

3. Payment must accompany the request

- Notwithstanding a request for administrative review, any related tax liability remains due and payable unless a taxpayer requests and obtains permission from the Comptroller to have such payment(s) delayed.
- Any outstanding taxes will likely attract interest charges at the applicable rate(s).
- Specifically as it relates to requests for Value Added Tax, the request for an administrative review must be accompanied by payment of all taxes not in dispute and 50% of taxes in dispute.

4. Supporting documents must be provided

- A request for administrative review must state precisely the grounds for the objection.
- The burden of proof that a decision is unfair or an assessment is incorrect rests with the taxpayer.
- Supporting documents include but are not limited to, original receipts, bank deposit slips, invoices, business contracts, bank statements and financial statements.

Note: Failure to meet any of the above requirements may result in your request for an administrative review being rejected or voided.

How is the Comptroller's decision on an administrative review communicated to the taxpayer?

After an administrative review, the Comptroller is required to put his/her decision in writing, clearly stating the reason(s) for the outcome.

Is there a time frame to have administrative reviews concluded?

The law requires that all requests for administrative reviews be completed within a "reasonable time". The Department aims to expedite all cases filed with the Objections Unit. While there is no 'standard time' to have cases resolved, cooperation by the taxpayer with the Department in providing additional information as requested, often aids in efficiently completing the reviews.

Act, in relation to timeline. If after 90 days of filing an objection, the Comptroller has failed to communicate his/her decision to the taxpayer, the taxpayer can appeal to the Tax Commission on the premise that the Comptroller had disallowed the objection.

What are the possible outcomes of a review?

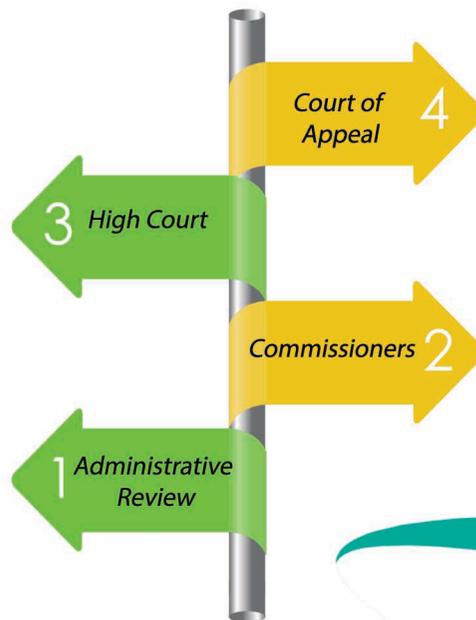
- A. The assessment can remain unchanged/decision upheld.
- B. The assessment can decrease/decision altered in taxpayer's favour
- C. The assessment can increase/decision altered in Department's favour

Note: An error in calculation generally is not a basis for making an objection.

Is there any other avenue for redress beyond an administrative review by the Comptroller?

- If a taxpayer is dissatisfied with the outcome of an administrative review, that taxpayer may appeal the Comptroller's decision to the Tax Commissioners.
- This request must be made no later than 1 month after the date of the Comptroller's decision.
- In the Case of Land & House Tax, an Appeal may be made to the Land & House Tax Commissioners.
- An Appeal to the Tax Commissioners can only be made subsequent to a decision on an administrative review.
- An appeal to the High Court, following the decision of the Commissioners, can be made by either the taxpayer or the Comptroller. Such notice of appeal to the Registrar of the High Court must be made within one month of notice of the Tax Commissioners' decision.
- An appeal of the Tax Commissioners' decision "may only be made on a point of law and shall be by way of case stated."

Stages of the Objections and Appeals Process:



**SAINT CHRISTOPHER AND NEVIS
INLAND REVENUE DEPARTMENT**

OBJECTIONS

This brochure has been prepared by the Saint Christopher and Nevis Island Revenue Department. If after reading you require additional information, see contact details on back panel.

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