

YOUR OBLIGATIONS AS A TAXPAYER

Record Keeping

You must at all times keep accurate records of business; records of every import, sale of goods and/or services and every purchase of goods and/or service. This includes all invoices, receipts, journals, bank statements et al. You are required to keep these records for a minimum six years. If you wish to destroy any such records prior to the required period, you must request permission in writing to the Comptroller to do so. If records are destroyed as a result of an unfortunate incident not within your control, you must notify the Comptroller immediately in writing.

Filing Returns and Paying Tax Due

All taxpayers must file a Tax Return and pay the tax due as stipulated in the relevant tax laws. Failure to do so will result in penalties and interest under the laws. The following outlines the due dates for some of the major tax types:

- Value Added Tax (VAT) 15th day of each month
- Corporate Income Tax (CIT) April 15th for most taxpayers unless a taxpayer has been granted approval by the Comptroller to have a year end other than December 31st.
- Property Tax June 30th each year
- Due dates for taxes paid quarterly are March 15th, June 15th, September 15th and December 15th.



WHAT HAPPENS IF A TAXPAYER FAILS TO COMPLY WITH THE REQUIRED OBLIGATION?

Where a taxpayer fails to comply with any of the obligations prescribed in the relevant tax laws, the taxpayer will be liable for the appropriate penalties and/or interest charges while the non-compliance continues.

Failure to file Returns and pay taxes due

If a taxpayer fails to file a Return in the form and in the time frame prescribed in the relevant tax law, and/or pay the tax due, you will be first contacted by telephone by a Collections Officer to advise you of your non-compliance, including information regarding any outstanding taxes, interest and penalties. Where the non-compliance continues, written notices will be issued to a taxpayer, giving reasonably time to comply. After a final notice is given, the Department will pursue any or all enforcement actions available under the law.

WHAT OPTIONS ARE AVAILABLE TO A TAXPAYER THAT IS NON-COMPLIANT?

If for any reason you are unable to file a Return in the timeframe prescribed, you may apply in writing to the Comptroller of Inland Revenue for an reasonable extension of time to file and pay. Such request must be made prior to the due date. Requests received after such time will not be entertained.

The Comptroller may approve such request, based on a taxpayer's compliance history and reasons for the request. The Comptroller's decision will be communicated in writing.

Where a taxpayer is unable to settle the amounts outstanding in full, the Department makes available via an application process an optional payment plan where the amounts can be paid over a period of time.

The Department will evaluate a taxpayer's ability to pay, and a reasonable monthly amount will be requested. A taxpayer that breaches the agreement will be subject to the demand of payment in full and/or further enforcement actions.

WHAT ENFORCEMENT ACTIONS ARE AVAILABLE TO THE INLAND REVENUE DEPARTMENT?

If a taxpayer fails to comply with their filing and payment obligations, and all attempts made to encourage taxpayer compliance have been unsuccessful, there are several enforcement actions available to the Department.

Garnishments

In order to recover tax outstanding by a taxpayer, the Comptroller may issue a garnishment notice to any third party, including an employer or Financial Institutions holding money for a taxpayer or who may have reason to hold money for such taxpayer in the future.

Liens

A lien can be placed on any immovable property owned by a taxpayer having outstanding taxes. Such lien will restrict the use of such property by the taxpayer as collateral. Any lien placed on property by the Comptroller has priority against all other interest

Seizure and Sale

Property owned by a non-compliant taxpayer can be seized by the Department. Such property can also be sold by the Comptroller of Inland Revenue to recover the outstanding taxes.

Publication of Names

The Comptroller of Inland Revenue is authorized to publish the name of the individual and/or the name of the business of non-compliant taxpayers, in a newspaper circulating in the Federation.

Prosecution

The department may, after all other measures to collect the tax debt have been exhausted, or where there is danger of loss of tax revenue choose to recover the tax debt by means of prosecuting non compliant taxpayers.

A TAXPAYER'S RIGHTS:

Right to Objection and Appeal

If you disagree with an Assessment or Decision we made, you may file an objection in writing to the Comptroller within thirty calendar days of the Notice of the Assessment or Notice of Decision. You may be represented by Counsel or an Accountant. We will make every effort to resolve the matter with you.

Confidentiality

You have a right to privacy, secrecy and confidentiality. Your information is important to us. At the Inland Revenue Department, all officers are bound by an Oath of Secrecy to keep your information private and confidential. Any divulgence of your information could result in prosecution of that officer.

Meeting your tax obligations entail complying with the record keeping, filing and payment requirements under the appropriate tax laws. Fees and penalties can be imposed if you do not.

We are here to listen, inform and assist you. Should you require more information, please do not hesitate to contact us.



**SAINT CHRISTOPHER AND NEVIS
INLAND REVENUE DEPARTMENT**

COLLECTIONS AND ENFORCEMENT

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

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St. Kitts and Nevis Inland Revenue Department



**Building Our Nation
Through Responsible
Tax Administration**