



# ERA

Enhancing Revenue Administration

Welcome to the first edition of the St. Kitts and Nevis Inland Revenue Department ERA newsletter. This is our premier internal communication medium through which we share developments, information and discuss issues that are related to the holistic growth of our organization.

## Tax Spotlight: Property Tax



### YOUR TAX DOLLARS AT WORK!

Property Tax is collected by the Inland Revenue Department on behalf of the Government of St. Kitts and Nevis. The money that is collected is used to service the social needs of the citizens and residents of the Federation, in the form of the construction and renovation of roads, schools, hospitals and clinics, and the provision of improved fire, rescue and security services, garbage collection and other programs. Property Tax should therefore be looked at, as a contribution to the social and economical development of the country for present and future generations.

**Property Tax is due and payable on or before June 30<sup>th</sup>, each year.**

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## COMPTROLLER'S ADDRESS



The Department has grown by leaps and bounds since it was first established by an Act of Parliament over 50 years ago. Since then, we have gone through many challenges, and have had our fair share of failures and successes. Today, we owe a debt of gratitude and thanks to those that came before us. We are truly blessed and fortunate to have benefited from the contributions, hard work and support of the staff and management team that have helped to build this organization into what it is today.

The economy of the Federation and the world have changed drastically from the day the Department was created, and as such, the Department must continue to reform itself in order to provide the best customer service and support to its stakeholders. The Department is focusing on capacity building training, communication, information technology and organizational change to deliver prompt and efficient service and support to its customers.

Since assuming leadership as the Acting Comptroller of the Inland Revenue Department, my team and I have been working to consolidate the gains that have been made, while ensuring that we reposition the Department to meet the needs of the technologically advanced and dynamic economy that is emerging in the

Federation, and to further strengthen and improve our tax system. In order to achieve our objectives, we have been engaged in the process of re-engineering our business processes and procedures, in consultation with our team, customers, stakeholders and tax consultants.

As an organization with a large number of talented young persons, we recognize that this resource has to be managed properly to build us into a team of performance momentum builders. To allow us to benefit from the skills, talents and creativity of our youthful staff, we have instituted a more effective employee evaluation process to better inform staff promotion and compensation. We are also focused on providing regular training and social engagements to build team spirit, communication and problem solving. The Department is in the process of realigning its teams, in line with the best practices of organizational design to provide clear leadership, succession planning, opportunities for growth, career development, direction and accountability for the discharge of key activities within the Department.

In order to capitalize on the invaluable resources here at the Department and the evolving nature of our environment, we have been implementing a number of strategic initiatives with the support and leadership of the Ministry of Finance. These initiatives are designed to facilitate tax compliance by expanding and improving services to customers, enhancing our legal framework, improving our relations with our stakeholders, and taking targeted actions to address "SWOT" compliance issues.

The unit will also be responsible for developing in coordination with the Operations division, the establishment and updating of a risk management program based upon financial information and risk assessment, to continually identify taxpayers that are

check their tax account status online, all from the convenience of their homes or offices. E-Services are a part of our overall re-tooling of the Department, to enhance its E-Readiness and to expand its services to its customers by actively incorporating technological solutions into our tax compliance operations.

The Department aims to become an innovative world class tax administration, and if the early signs are indicative of our future success, then my team and I are confident that we are well on our way to fulfilling our mission. As we enter a new era of change and transformation, I want to encourage all my teammates at the Department to challenge themselves to learn as much as they can, and always endeavour to meet and exceed the expectations of our customers and our stakeholders.

In closing, I would like to leave you with the words of Seth Godin, author of *Permission Marketing*; "...You don't win an Olympic gold medal with a few weeks of intensive training, there's no such thing as an overnight opera sensation. Great law firms or design companies don't spring up overnight. Every great company, every great brand, and every great career has been built in exactly the same way, bit by bit, step by step, little by little. There is no magic solution to success."



TAX CALENDAR			
		2014 ACTUAL	2015 TENTATIVE
CORPORATION INCOME TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - MARCH	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
EXCISE TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
HOTEL & RESTAURANT TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
INSURANCE PREMIUM TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
INSURANCE REGISTRATION FEE	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
ISLAND ENHANCEMENT FUND	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
TRAVEL TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
UNINCORPORATED BUSINESS TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY**	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
WITHHOLDING TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - FEBRUARY	17/March/2014	16/March/2015
	APRIL - JUNE	16/June/2014	15/June/2015
	JULY - SEPTEMBER	15/September/2014	15/September/2015
	OCTOBER - DECEMBER	15/December/2014	15/December/2015
VALUE ADDED TAX (VAT)	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY	17/February/2014	16/February/2015
	FEBRUARY	17/March/2014	16/March/2015
	MARCH	15/April/2014	16/April/2015
	APRIL	15/May/2014	15/May/2015
	MAY	16/June/2014	15/June/2015
	JUNE	15/July/2014	15/July/2015
	JULY	15/August/2014	17/August/2015
	AUGUST	15/September/2014	15/September/2015
	SEPTEMBER	15/October/2014	15/October/2015
	OCTOBER	17/November/2014	16/November/2015
	NOVEMBER	15/December/2014	15/December/2015
	DECEMBER	16/January/2015	15/January/2016
PROPERTY TAX	TAX PERIOD	DUE DATE 2014	DUE DATE 2015
	JANUARY - DECEMBER	30/June/2014	30/June/2015
STAMP DUTY	PERIOD	DUE DATE 2014	DUE DATE 2015
	ON DEMAND BY TAXPAYER	Due date varies depending on the type of stamp duty or document type.	

**\*\* Transition period for monthly to quarterly filing**

## BEST PRACTICES IN TAX ADMINISTRATION

Tax Administrations worldwide, are increasingly expected to provide rapid and appropriate responses, in a cost effective manner to the evolving scope and complexity of the government and the expectations of citizens. As a progressive and innovative organization that is responsive to change, we continue to be guided by a set of common values, underpinned by a relentless focus on integrity, professionalism, respect and cooperation.

The Department continues to work in line with these services in building a corporate culture founded on high quality service, responsible enforcement, efficiency and teamwork. The ultimate outcome of such a work ethic will be an unmatched service delivery that is accessible, open and responsive to the needs and demands of a dynamic and productive economy. It will also foster an environment of increasing compliance, reducing the uncertainty and inefficiencies encountered by business, ultimately expanding economic growth, profits and tax revenue.

The organizational structure of tax organizations has evolved considerably over time. The journey has been from organizational structures based on type of tax, to those based on function, or to those based on the type of taxpayer (small, medium or large). It must be stated however, that there is no perfect model for all economies as many tax administrations are actually a hybrid type of these structures. Consequently, in choosing the correct organizational structure, we considered the principles of tax administration designs that are generally accepted as providing not only the best basis for reform and modernization, but also the best conditions for the daily management, monitoring and operations of the business of tax administration itself. Therefore, the function-based organization was chosen since it is now regarded as the most efficient and effective structure, as it is viewed as best suited to support a reform and modernization program.

The United States Internal Revenue Service (IRS) is one of the oldest examples of this type of structure. The major advantages of this approach are:

*(1) Improved taxpayers' compliance (e.g., ability to conduct joint audits for all taxes)*

*(2) Increased staff productivity and Reduced scope and possibility for collusion between taxpayers and tax administration officials.*

The main weaknesses of this structure are poor internal coordination and weaker service to taxpayers (i.e., it may be difficult for a taxpayer to obtain information concerning a problem that involves more than one function). However, this downside can be mitigated by creating a unit dedicated to providing prompt, professional and efficient service to all taxpayers at the first point of contact with the Department. All French-speaking African countries and all Latin American countries use this model. The Canadian Inland Revenue Department and the UK Inland Revenue Department have now adopted this model.

The IMF Fiscal Affairs Department, globally renowned for its technical advice and support, underpinned by a solid track record in assisting countries in improving tax compliance and organizational transformation, recommended an approach that incorporates a mixture of element from the leading tax structures. In essence, the function-based organizational structure includes elements from three leading models. As

## NEW ORGANIZATIONAL STRUCTURE

The Inland Revenue Department has recently implemented a new function-based organizational structure, which is a component of the Department's modernization strategies.

This new organizational structure will create a solid platform from which all other reforms and enhancements will be supported within the Department. It was important that we deploy the right model, given the demands, needs and nature of our tax base and our economy. Without the right organizational structure in place, the Department would not be able to operate in the most effective and efficient manner, thereby undermining our revenue collection efforts. This new structure will allow us to maximize the use and productivity of our resources, to better serve the needs of our customers and stakeholders. It is important to note, that consideration was also given to ensure that the organization recognizes that the needs and compliance challenges of large, medium and small taxpayers are different and we would need to establish our programs accordingly. The IRD is an organization that recognizes the need for more effective policy coordination and monitoring between the Office of the Financial Secretary, other ministries and external stakeholders. Such direction must also be separate and distinct from operational delivery objectives of the Department.



A functional organizational structure provides or allows an administration to be responsible for all taxes. It is organized by taxpayer registration, taxpayer services, revenue accounting, returns and payments processing, collections enforcement, debt collections, and audit. As has been indicated earlier, within the function-based approach, a separate, full-service audit unit should be established, dedicated to the priority focus of the large and medium taxpayers. Here in St. Kitts and Nevis, and in many other regional states, all domestic taxes, both direct and indirect, are administered by one department, the Inland Revenue Department, while the Customs and Excise Department is responsible for collecting revenue on imports and controlling exports.

The reform and transformation process that the Department is currently undergoing compliments and helps to support the broader plan of reform embarked on by the Government of St. Kitts and Nevis. It must be noted that the Government has made it a priority to modernize and reform the public sector, to ensure that it continues to deliver value to the citizens and visitors of St. Kitts and Nevis.

## **STAFF DEVELOPMENT**

### *Strategic, Risk, Program Monitoring and Management Division*

This division is functionally and operationally responsible for a number of workflows that are grouped in two units:

- 1) *Strategic Management, Program Design, Planning, Monitoring*
- 2) *Risk Management Strategic Data Analysis.*

Staff in the division would not be involved in the handling of core operational work. The division should provide direction and guidance on how the core program work is to be managed and support to the core areas. The ownership and management of cases involving complex and novel issues remains with the relevant operational area. However, issues may be escalated to this section to provide guidance and to ensure that a consistent approach is taken across operational areas.

The role is to provide administrative input on tax policy; to perform revenue monitoring and forecasting from the

perspective of the IRD; and to be the focal point for IRD strategic planning. Although primacy for tax policy determination properly resides with the Ministry of Finance, every tax administration must be able to consider the ramifications of current tax laws to suggest changes to improve efficiency and effectiveness, and be able to advise on administrative implications of new tax policy developments under consideration. An effective tax administration must be able to provide input into revenue forecasting and the production of statistics and to explain the trends.



### *Strategic Management, Program Design, Planning and Monitoring Unit*

This is the focal point for IRD strategic planning, linking the program initiatives into a cohesive IRD corporate strategic and business plan and tracking the progress against the plan.

The unit has three staff reporting directly to the Assistant Comptroller that will focus or monitor the areas of Assessing, Payments, Processing, Collections Enforcement, Audit, Appeals, and Taxpayer Services. The prime responsibility is to provide direction to operational areas by developing policies for the consistent and most effective and efficient delivery of tax administration objectives. To achieve this, they must develop uniform procedures, establish performance standards, and continuously monitor and evaluate achievement against the standards, by:

- *Setting the operational strategy.*
- *Setting the required resource levels.*
- *Developing and maintaining standardized*

- *procedures and policies.*
- *Developing staff procedure manuals.*
- *Setting the qualifications and training requirements, as necessary.*
- *Preparing an annual operational plan with clear expectations of work volume, standards, and results (i.e. the plan should contain quantity, quality and timeliness performance measures).*
- *Setting in-year reporting requirements.*
- *Developing appropriate information systems.*
- *Monitoring performance against the plan, nationally and by office.*
- *Recommending corrective action where performance has deviated from the plan, and determining reasons for the deviation.*

### *Risk Management and Data Analysis unit*

We must remember that the actual duties will depend on the organization size, the nature of its risks, its culture and risk tolerance, and the availability of resources. The section will be the internal champion to assist and support the senior management team to determine the required direction, support and active engagement with the requisite level of authority, to facilitate the necessary culture.

- *Develop and implement risk identification, analysis, evaluation and response processes;*
- *Develop and implement appropriate education and development programs for staff;*
- *Monitor and review all risk elements, procedures and outcomes;*
- *Facilitate risk sensitization and awareness training throughout the department;*
- *Coordinate risk management (RM) issues that impact the department;*
- *Act as the secretariat to and provide regular analytical reports on RM to senior management;*
- *Propositions on the next steps or way forward;*
- *Day-to-day focus on implementation and monitoring of the RM framework;*
- *Custodian of the RM framework and guide the related change management process;*
- *Monitor the implementation of approved policies and procedures regarding RM;*
- *Ensure that staff understand RM;*
- *Report to the senior management team on RM related issues;*
- *Guide the development of policies, strategies and methodologies for the RM program;*
- *Determine the risk priorities and ensure the RM strategies are in accordance with the overall strategic and operational plans of the department;*
- *Promote a risk and intelligence based approach to managing risk and ensure the establishment of effective feedback mechanisms;*
- *Ensure that all relevant risk factors are fully considered in the risk determination process.*



### *Employee of the Year 2012*

Mrs. Vanessa Jeffers, a Senior Tax Officer has been working with the Inland Revenue Department since the year 2000, totaling 14 years with the Department. She has since worked in various units of the Department, which include the Property and Valuation Unit, Revenue Control Unit, the Customer Service and Inquiries Unit and the Tax Roll, Intelligence and Education Unit. Mrs. Jeffers has become a very efficient and valuable employee, whilst ensuring that she is well rounded in the Department. She has a passion for her job and loves working with customers directly. Customers popularly request her, as she delivers excellent customer service and has built a reputation for maintaining professional business relationships. She was chosen from a field of (twelve) other employees, as the 2012 Employee of the year, which was based on Overall Performance, Attitude, Demeanour, Customer Service, Punctuality and Interpersonal Skills.

As one who believes in continued personal and professional advancement, Mrs. Jeffers embarked on advancing herself academically by pursuing a Bachelor's Degree in Business Management, which she completed in 2013. She is dedicated to her work, and continues to share her wealth of knowledge and experience to empower other members of staff. She strongly believes that in order for the organization to continually grow, employees must demonstrate good work ethics and provide quality service at all times. She remarked, "If we do not provide good customer service internally, we cannot transfer good customer service externally." She concluded by stating that, this has been her motivation whilst preserving excellent customer service at the Inland Revenue Department.

The Department congratulates Mrs. Jeffers on this accomplishment and wishes her every success in her future endeavours.

- *Identify and recommend cooperation or collaboration agreements (e.g. Exchange of Information Agreements or Memoranda of Understanding)*

The unit will also be responsible for developing in coordination with the Operations division, the establishment and updating of a risk management program based upon financial information and risk assessment, to continually identify taxpayers that are compliant and non-compliant based upon in-house and third party information.

## PROFESSIONAL DEVELOPMENT



Professional development is critically important to enhance the knowledge and skills needed by staff to deliver continued professional service to our customers and stakeholders, thereby increasing public confidence in our professionalism. It is the driving force behind the modernization of our practices and procedures, and is fundamental to the Department becoming a world class tax organization.

Professional development facilitates Change Management, as it allows staff to embrace the dynamic transformation of the Department, as it continues on its quest to expanding its services to our taxpaying public.

Over the past year, the staff has been provided with local, regional and international training opportunities, to keep them a pace with changing trends in taxation and customer service delivery. Officers received training in the following areas;

- **Internal Audit – Jamaica**
- **Strategic Management - Antigua**
- **Foreign Account Tax Compliance Act**

(FATCA) - Florida

- **Performance Appraisal and Evaluation – St. Kitts**
- **Ecommerce, Double Taxation Agreements, Exchange of Information between FATCA- Taiwan**
- **Tax Treaties – Barbados**
- **Fraud Examination – Las Vegas**
- **Basic Communication Skills – St. Kitts**
- **Supervisory Management - St. Kitts**
- **Debt Collections Strategies and Techniques for New Experienced Collectors in Public Sector – St. Lucia**
- **Auditing Multi-National Enterprises – Trinidad & Tobago**
- **Time Management & Work Plan Preparation – St. Kitts**

In an effort to continue expanding the capacities and skill set of staff, continued training will remain a constant feature of the Department's activities. Upcoming training for 2014 will include;

### EASY GARLIC LEMON SHRIMP



#### Ingredients

- Jumbo shrimp (1 lb, thawed if frozen)*
- 2 tbsps. olive oil*
- 1 tbsp. butter*
- 2 tbsps. minced garlic (finely)*
- 2 tbsps. Lemon juice (fresh-squeezed)*
- 1 tbsp. lemon zest*

#### Sea salt

Method  
Zest one large lemon and then squeeze the juice, to yield at 2 T juice and close to 1 T lemon zest. Finely mince garlic cloves to make 2 T minced garlic. Heat the oil over medium high heat and then melt the butter, using a large heavy pan. Add the shrimp in a single layer and cook just until they start to turn pink at the edges, not more than 1-2 minutes. Turn shrimp over quickly and add the minced garlic. Continue to cook until shrimp are barely firm, probably not more than 3-4 minutes more. Turn off heat and add the lemon juice, lemon zest and salt as desired and stir and coat shrimp. Serve immediately.



THE INLAND REVENUE DEPARTMENT WISHES TO ADVISE ALL TAXPAYERS THAT EFFECTIVE JANUARY 1ST, 2014, THE FILING AND PAYMENT PERIODS HAVE BEEN CHANGED FROM MONTHLY TO QUARTERLY, FOR THE TAXES LISTED BELOW.

THESE TAXES ARE :

1. UNINCORPORATED BUSINESS TAX (UBT)
2. WITHHOLDING TAX (WTH)
3. ISLAND ENHANCEMENT FUND (E-FUND)
4. INSURANCE PREMIUM TAX
5. HOTEL & RESTAURANT TAX
6. TRAVEL TAX
7. EXCISE TAX

THEREFORE, THE NEW FILING AND PAYMENT PERIODS FOR THE ABOVE LISTED TAXES ARE AS FOLLOWS;

MARCH 17TH, 2014 - (FOR THE MONTHS OF JANUARY AND FEBRUARY 2014)

JUNE 16TH, 2014 - (FOR THE MONTHS OF MARCH, APRIL AND MAY 2014)

SEPTEMBER 15TH, 2014 - (FOR THE MONTHS OF JUNE, JULY AND AUGUST 2014)

DECEMBER 15TH, 2014 - (FOR THE MONTHS OF SEPTEMBER, OCTOBER AND NOVEMBER 2014)

MARCH 16TH, 2015 - (FOR THE MONTHS OF DECEMBER, 2014, JANUARY AND FEBRUARY 2015)

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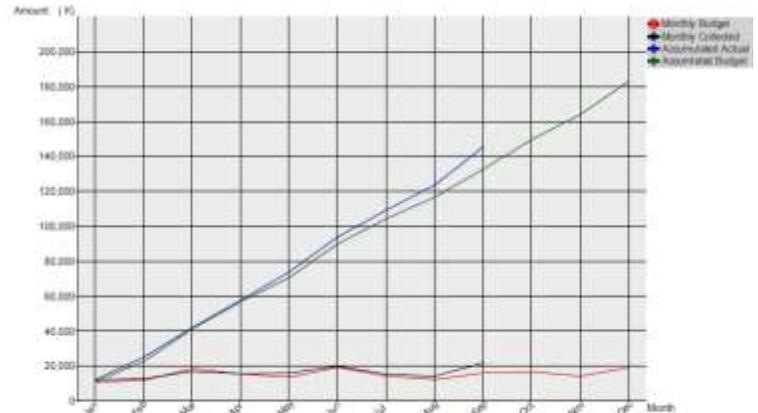
# IRD QUARTERLY PERFORMANCE

The Monthly Revenue Performance Report, September 30<sup>th</sup>, 2013, is prepared to provide senior management with an analysis of the Department’s revenue outturn. It includes a comparative analysis of the taxes, fees, and other sources of income collected and administered by the St. Kitts and Nevis Inland Revenue Department. It also provides senior management with periodic updates on the Department’s revenue performance and progress to date, on strategic plans geared towards the attainment of the Department’s revenue outlook and overall revenue administration strategy.

The Inland Revenue Department collected taxes and fees amounting to **\$145.6 m** for the period ended September 30th, 2013, surpassing the forecast of **\$132.8m**, by **\$12.7m** or **9.6%**. Similarly, revenue for the period ending September 30th, 2013 were also higher than the **\$127.6 m** collected over the same period in 2012, by **\$18.0m** or **14.1%**. On an accumulative basis, the solid performance in revenue for the period under review were driven primarily by better than expected receipts from **Bank Licence, Withholding Tax, Stamp Duty Unclassified, Business and Occupation Licence, Drivers Licence** and **Property Tax**.

Revenues at the end of September 2013 amounted to \$21.9m, up **\$5.8m** or **26.5%** relative to a target of **\$16.1m**. In comparison to the same period last year, receipts were up by **\$7.5m** or **52.0%**. The positive variance reported for the month of September 2013 is directly related to the strong outturn of

Withholding Tax, Value Added Tax (VAT) and Stamp Duty unclassified. Despite the lower than expected performance to date from VAT and Corporate Income Tax, the Department remains on track to meet its 12 month revenue target on account of better than anticipated inflows, driven primarily by Stamp Duty Unclassified, Property Taxes, Licences and Fees.



The above chart reflects the behaviour of revenue at the Inland Revenue Department for the period ended January to September 2013, which is monthly budget, monthly collected, accumulated budget and accumulated actual. It is noteworthy to mention, the y axis, which reflects revenues collected is measured in EC dollars. Similarly, the time, highlighted on the x axis is indicated by months. To date, a closer look at the graph reveals that actual revenue collected (blue line) remains above the target (green line).

## IRD COMIC VIEW



# PHOTO GALLERY





# PAY YOUR PROPERTY TAX

**VISIT US TODAY TO  
DISCUSS YOUR  
PAYMENT OPTIONS**



**Building Our Nation Through  
Responsible Tax Administration**

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## Eggplant Parmesan Method

### Ingredients

- 1 ½ lbs eggplant
- Cooking spray
- 1 cup parmesan (shredded)
- 2 cups shredded mozzarella
- 1 ½ cups spaghetti sauce (marinara)

Preheat oven to 375°. Peel eggplant if desired and cut into 1/4 inch thick slices. Arrange half of the eggplant slices in a lightly greased 11x7 inch baking dish that's 1 ½ inches deep. Layer half of the Parmesan cheese over eggplant. Followed by ¾ cup mozzarella and half of the spaghetti sauce. Repeat.

Cover dish and bake for 40 minutes or until eggplant is tender. Uncover top with remaining ½ cup mozzarella cheese and bake for 5 more minutes or until cheese melts.

### TAX RELATED WORDS

Allowance  
Assessment  
Audit  
Business  
Deductible

Exemption  
Fee  
Levy  
Licence  
Penalty

Tax  
Taxpayer  
Threshold  
Unincorporated  
Withholding

P	E	X	E	M	P	T	I	O	N	S	S	H	D	A
B	E	D	E	L	B	I	T	C	U	D	E	D	E	L
U	R	N	I	E	D	J	A	M	Z	I	M	T	T	L
S	T	E	A	U	D	I	T	S	Y	U	X	A	A	O
I	Y	C	K	L	N	G	H	P	A	N	X	X	R	W
N	A	N	Q	V	T	W	Z	U	B	C	O	P	O	A
E	P	E	D	U	E	Y	V	E	L	I	W	A	P	N
S	H	C	M	X	F	R	J	E	I	K	G	Y	R	C
S	A	I	Q	K	G	U	M	F	K	H	C	E	O	E
P	Z	L	R	S	P	O	L	Y	E	Q	B	R	C	C
O	B	H	I	T	J	A	N	Z	O	D	W	F	N	N
R	D	C	D	L	O	H	S	E	R	H	T	K	I	E
T	N	E	M	S	S	E	S	S	A	D	L	X	N	I
W	I	T	H	H	O	L	D	I	N	G	E	S	U	L

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