



**ST. CHRISTOPHER AND NEVIS
INLAND REVENUE DEPARTMENT**



e-SERVICES

Access any of the following Services
with just the click of a button

e-REGISTRATION

(REGISTER ONLINE)

e-PAYMENTS

(PAY YOUR TAXES ONLINE)

e-FILING

(File your Monthly and
Annual Taxes online)

**Log-on From Anywhere
Worldwide !**

**Building Our Nation Through
Responsible Tax Administration**

BAY ROAD, BASSETERRE, ST. KITTS

TEL: 869.467.1210/1931 FAX: 869.465.7840

EMAIL: INLANDREVENUE@SKNRD.COM

WEBSITE: WWW.SKNRD.COM



USER GUIDE

E-Filing & E-Payment

Version History

Version	Date	Author	Description
1.0	15-Dec-2012	IRD	VAT online
2.0	15-Feb- 2013	IRD	Account Summary Screens Added
3.0	26-Aug-2013	IRD	New tax types made online
4.0	28-July-2014	IRD	Property Tax Online & Late Filing
5.0	16-Jun-2015	IRD	Corporate Income Tax Online

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1. Getting Started

There are certain prerequisites for using the online tax return filing service.

- For this you need to go the IRD office with the following documents and provide the same as and when demanded:
 1. **Photo ID Proof:** You need to carry along at least one photo Id proof of yours e.g. driving license / passport.
 2. **Taxpayer Number (TIN):** You should be having a unique Taxpayer number as this number would be used by the IRD officer to guide you further with the process.
- Once you provide above mentioned documents to the IRD officer – he would generate a unique userid and password for you based on your taxpayer number.
- You will also be given a welcome letter containing your:
 - Generated User Id.
 - Generated Password
 - Personal Details (as recorded in IRD Department’s Records)
 - Required Website URLs and links (to guide you further with the online filing facility).

2. How Do I Login

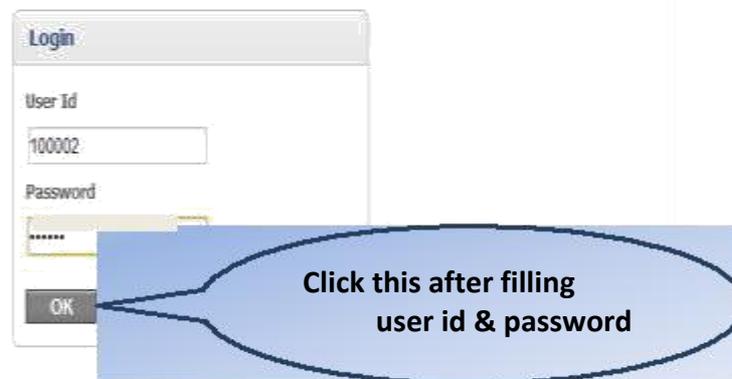
To login do the following steps:

1. Go To <https://www.skknird.com> (Please use Google Chrome for best results)
2. Click the “**e-Filing**” link under the “**e-services**” section.



3. Clicking on the “**e-Filing Login**” link would open a new tab in your browser with the login page.

4. Fill in the User Id and Password, as printed in the welcome letter given to you by the IRD officer.
5. Click the **OK** button once you have filled all the required details on the login screen to proceed.



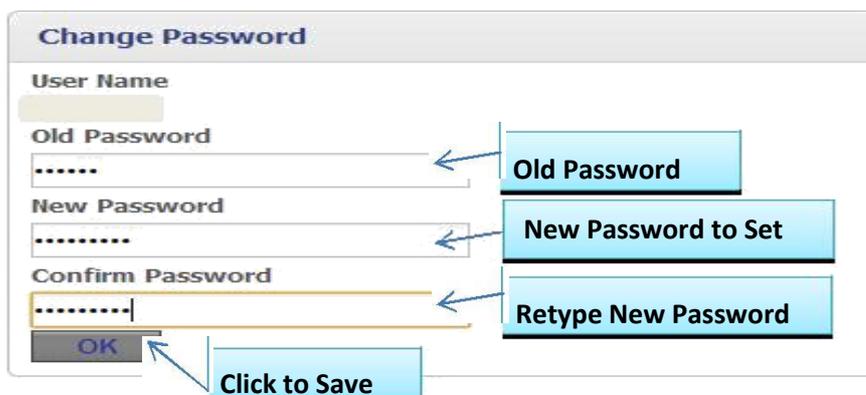
3. First Time Users

Now if you are logging into the site for the very first time – once you successfully login, you will be redirected to a **Change Password** screen. Now since your current password was given to you by the IRD officer – it is not completely safe. Hence, use this change password screen to set your own new password which henceforth will be known only by you.

Follow below steps to set a new password:

1. Type in your old (i.e. current) password.
2. Type in the new password which you want to set. Make sure that it is a strong password with :
At least 1 uppercase character;
At least 1 Lowercase character; At least 1 number;
Having in all – 8 or more characters in it.
3. Re-type the new password you typed in the above step.

For Previous Users:



For First Time Users:

The screenshot shows a 'Change Password' form with the following fields and callouts:

- Old Password:** A text input field with a callout box pointing to it.
- New Password to Set:** A text input field with a callout box pointing to it.
- Retype New Password:** A text input field with a callout box pointing to it.
- Type and Re-Type Email id to Set:** A text input field with a callout box pointing to it.
- Select security questions answers to be used in forgot password case:** A callout box pointing to the 'Security Question 1' and 'Security Question 2' dropdown menus.
- Click to Save:** A callout box pointing to the 'OK' button.

Buttons at the bottom include 'OK', 'Clear', and 'Cancel'. A note at the top right states 'All fields Are Mandatory.' and a note at the bottom left states 'Note: If you forget your password we will ask for answers to security questions. Your New Password will be sent to the Email id given by you here.'

4. Click the **OK** button. Now your password is the new password you set in step2/3.
5. You will now be redirected to the **Login** screen with re-login with your user id and new password. Just type in your user id and your new password and press OK button to go to the online VAT filing page.

The screenshot shows a 'Login' form with the following elements:

- Message:** A pink box containing the text 'Password has been changed successfully. You can ReLogin by using new password'.
- User Id:** A text input field.
- Password:** A text input field with masked characters (dots).
- OK:** A button.
- Forgot Password:** A link.

4. List of taxes available online

1. Excise Tax
2. Coastal Levy
3. Tourism Dev. Levy
4. Unincorp. Bus. (Ret)
5. Unincorp. Bus. (Ser)
6. Unincorp. Business
7. Value Added Tax
8. Telecomm Licence (B)
9. Hotel & Restaurant Tax
10. Corporate Income Tax
11. Travel Tax
12. Insurance Prem. Tax
13. Insurance Regis. Fee
14. E-Fund Rentals
15. Telecomm Services
16. Telecomm Licence (A)
17. Withholding Tax
18. E-Fund Hotel & Res.
19. Withholding Tax-Nev
20. Property Tax

5. Tax Accounts Summary

Once you have successfully logged in – you would be able to see the **Manage My Accounts** screen which would show a gist of all your related tax accounts. You can see your tax accounts with their next due dates for filing and current balance. If the tax account shows a negative current balance –it means that much amount is surplus from your end and if positive - you are due to pay that much amount to IRD department. Click on the **Manage Account** link of any desired tax account – whose details you want to view or want to e-file its tax return. The fields listed are the following:

TAX TYPES- This is the listing of the tax types the user has registered.

NEXT TAX DUE DATE – This is the listing of when the most current tax period is due.

CURRENT BALANCE – This indicates the outstanding balances.

Note: *Total tax liability is indicated on the last row.

Manage My Accounts

TAX TYPES	NEXT TAX DUE DATE	CURRENT BALANCE	CLICK LINK TO MANAGE ACCOUNT
Hotel&Restaurant Tax	01-Sep-2014	\$ 0.00	Manage Account
Corporate Income Tax	07-Aug-2013	\$ 0.00	Manage Account
Bus. & Occup Licence	31-Jan-2014	\$ 0.00	Manage Account
Property Tax		\$ 37.36	Manage Account
Liquor Licence	31-Jan-2014	\$ 0.00	Manage Account
Wheel Tax		\$ 0.00	Manage Account
Withholding Tax	15-Sep-2014	\$ 3,929.85	Manage Account
E-Fund Hotel & Res.	15-Sep-2014	\$ -2,057.78	Manage Account
Value Added Tax	15-Jul-2014	\$ -48,387.68	Manage Account
Total Tax Liability		-\$ 46,478.25	Pay Now

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) B
Please contact IRD Officer for more details regarding the Current Balance.



6. Specific Account Summary

6.1. Specific Account Summary for Other Tax

When you click on any particular account type's *Manage Account* link, you will be redirected to a new screen – Account Summary.

There is a table which displays the **Tax Account No#**, **Tax Type** and **Tax Center**. Within this table the tax outstanding is viewed with more detail. The detail separates the outstanding Tax into different categories such: **Tax Balance** (i.e. Tax base), **Interest Balance** (interest is based on the interest rate on Tax Balance) and **Penalty Balance** (penalties charged).

E.g. below screen shows the account summary of the Coastal Levy account.

Coastal Levy ~ Account Summary

Grand Total Tax Liabe : -\$ 391,767.59 (as at 25-Aug-2013)*

Tax Account No. :	70342936	Tax Balance :	-\$ 391,767.59
Tax Type :	Coastal Levy	Interest Balance :	\$ 0.00
Tax Center :	Nevis	Penalty Balance :	\$ 0.00

Section 1

Please Note: All Transactions are subjected to a minimum 24 hour delay from submission date.

* This amount may not include interest and penalty accruing today

Click here to go to
Payment Screen.

E-Filing Transactions

[Pay Now](#)

E-FILE NO.	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILE DATE	FILING PERIOD	DUE DATE	SUBMISSION STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABLE
28900	92941802		08-Aug-2013	Jul-2013	15-Aug-2013	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Section 2

[Back to Manage Tax Accounts](#)

The first section displays the account summary with the total liable tax and the related details. The second section displays:

- **Submit E-File** link to submit your next due e-file for this tax account.
- All your transactions done till date for this account.

DETAILS ABOUT THE E-FILED TRANSACTIONS TABLE:

1. **E-File No.:** Click on the blue-colored link displaying the **e-file number** of that transaction to view all its details.
2. **Document No.:** shows the document number for that transaction.
3. **Establishment No.:** displays the establishment number related to that Taxpayer for that tax period. Clicking on this number would open up a new popup displaying the establishment number, name and address for that establishment.
4. **E-filing Date:** shows the date when that transaction was done.
5. **Filing Period:** shows the filing period for that transaction.
6. **Due Date:** shows the due date for that filing period.
7. **Submission Status:** shows the current status of that transaction. After successful submission of e-filing by Taxpayer, status would become "Submitted".
8. **Assessment No.:** shows the assessment number for that transaction, if any. It displayed after assessment done by IRD officer. Therefore, this might be blank at the time of e-file submission by Taxpayer.
9. **Tax Assessed, Interest Assessed, Penalty Assessed :** shows –
 - \$0.00 – for **Submission Status other than completed** i.e. the assessment for that transaction is not yet done.
 - \$0.00 – for **Submission Status as completed** i.e. the assessment for that transaction is done and the assessed amount is \$0.00.

- \$(Amount) – for *Submission Status as completed* i.e. the assessment for that transaction is done and the assessed amount is \$(Amount).

10. **Total Tax Liabile:** shows sum of all the tax + interest + penalty-assessed amounts.

HOW TO USE THIS SCREEN:

1. Click on the blue-colour link displaying the e-file number for that transaction to view/modify that transaction's submitted details.
2. Click on [Submit e-file](#) link to proceed with filing your tax return for that account. This link will only be displayed if you haven't filed the return for current filing period. If you have already filed it – you will be able to see it as a transaction in the e-filing transactions table and can click the e-file no link to edit/view your submitted details. Please note that [Submit e-file](#) link is visible to Taxpayer till next 7 days after passing the due date for late filing.
3. Use the [Back to Manage Tax Accounts](#) link on the lower right corner to go back to previous screen showing your entire tax accounts summary.

Value Added Tax ~ Account Summary

Grand Total Tax Liabile : \$ 56,141.04 (as at 30-Jan-2013)*

Tax Account No. :	00865445	Tax Balance :	\$ 49,686.52
Tax Type :	Value Added Tax	Interest Balance :	\$ 1,224.54
Tax Center :	St.Kitts	Penalty Balance :	\$ 5,229.98

Please Note: All Transactions are subjected to a minimum 24 hour delay from submission date.

* This amount may not include interest and penalty accruing today.

E-Filing Transactions

E-FILED	DOCUMENT NO.	ESTABLISHMENT	E-FILED	FILED	DUPLICATE	DUE DATE	SUBMISSION STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABLE
	Submit E-File								4.20	\$ -1,216.60	\$ -6,068.42	\$ -54,047.22

Click here to submit new e-file.

Click here to view/modify details.

[Back to Manage Tax Accounts](#)

[Pay Now](#)

- Once you click and proceed to e-file your tax return - an informational message as shown below will show. Simply click the continue button to proceed.



6.2. Specific Account Summary for Property Tax

When you click on any Property Tax account type's **Manage Account** link, you will be redirected to a new screen –**List of Properties Owned**. This page contains a Grid in which we have **Property Number, Property TIN, Valuation Area, Lot Number, Property Gross Value, Current balance and Property Details**.

List of Properties Owned

PROPERTY NO	TIN	VALUATION AREA	LOT NO	PROPERTY GROSS VALUE	CURRENT BALANCE	PROPERTY DETAILS
5234	39091	FORTLANDS		\$ 10,116,870.00	\$ 0.00	Click Here
5264	37262	FORTLANDS		\$ 1,245,375.00	\$ 37.36	Click Here
Total Tax Liability					\$ 37.36	

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Tax Payer Must Pay
Please contact IRD Officer for more details regarding the Current Balance.

[Back to Manage Tax Accounts](#)

By clicking on Click Here link; you will get the property details like Property Type, Property Use, Property Size and property value.

List of Properties Owned

PROPERTY NO	TIN	VALUATION AREA	LOT NO	PROPERTY GROSS VALUE	CURRENT BALANCE	PROPERTY DETAILS
5234	39091	FORTLANDS		\$ 10,116,870.00	\$ 30,350.61	Click Here
5264	37262	FORTLANDS		\$ 1,245,375.00	\$ 3,736.13	Click Here
Total Tax Liability					\$ 34,086.74	

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Tax Payer Must Pay
Please contact IRD Officer for more details regarding the Current Balance.

[Back to Manage Tax Accounts](#)

Type	General Use	Size	Property Value
LAND	COMMERCIAL	4 ACRE	\$ 1,393,920.00
BUILDING	COMMERCIAL	31831 SQUARE FEET	\$ 8,722,950.00
Total Value			\$ 10,116,870.00

Close

PROPERTY NO	TIN	VALUATION AREA	LOT NO	GROSS VALUE	BALANCE	PROPERTY DETAILS
5234	39091	FORTLANDS		\$ 10,116,870.00	\$ 30,350.61	Click Here
5264	37262	FORTLANDS		\$ 1,245,375.00	\$ 3,736.13	Click Here
Total Tax Liability					\$ 34,086.74	

By Clicking on Property No on List of Properties page, for example 5234 here; you will get the transaction details page which contain a table which displays the **Tax Account No#, Tax Type and Tax Centre**. Within this table the tax outstanding is viewed with more detail. The detail separates the outstanding Tax into different categories such: **Tax Balance** (i.e. Tax base), **Interest Balance** (interest is based on the interest rate on Tax Balance) and **Penalty Balance** (penalties charged).

Property No. 5234 ~ Account Summary

Grand Total Tax Liabe : \$ 0.00 (as at 01-Jul-2014)*

Tax Account No. :	03909122	Tax Balance :	\$ 0.00
Tax Type :	Property Tax	Interest Balance :	\$ 0.00
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Note: *All Transactions are subjected to a minimum 24 hour delay from submission date. This amount may not include interest and penalty accruing today.
 (+ve) Balance- Tax Payer Must Pay. Please contact IRD Officer for more details regarding the Current Balance.

Transactions

[Pay Now](#)

DOCUMENT NO.	TAX PERIOD	ASSESS NO	DUE DATE	TAX	PENALTY	INTEREST	TOTAL DUE	TOTAL PAID	BALANCE
174010401	2014	83228201	23-Jul-2014	\$ 30,350.61	\$ 0.00	\$ 0.00	\$ 30,350.61	\$ 30,350.61	\$ 0.00
131681801	2013	60005201	30-Jun-2013	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
92249801	2012	42325401	30-Jun-2012	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
674800	2011	328515	30-Jun-2011	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
571095	2010	284888	30-Jun-2010	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
481891	2009	238460	30-Jun-2009	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
351386	2008	170197	30-Jun-2008	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00
235933	2007	92439	30-Jun-2007	\$ 22,712.30	\$ 0.00	\$ 0.00	\$ 22,712.30	\$ 22,712.30	\$ 0.00

[Back](#)

6.3. Specific Account Summary for Corporate Income Tax

When you click on any Corporate Income Tax account type's **Manage Account** link, you will be redirected to a new screen – **E-Filing Transactions**. This page contains a Grid in which we have **E-Filing- Id, Document No., Establishment No., E-filing Date, Tax Period, Due Date, Submission-Status, Assessment No., Tax Assessed, Interest Assessed, Penalty Assessed and Total Tax Payable**.

Corporate Income Tax ~ Account Summary

Grand Total Tax Liability : -\$ 348,866.70 (as at 09-Jun-2015)*

Tax Account No. :	00811104	Tax Balance :	-\$ 351,913.67
Tax Type :	Corporate Income Tax	Interest Balance :	\$ 3,246.97
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Taxpayer Must Pay.
Please contact an IRD Officer for more details regarding the Current Balance.

E-Filing Transactions

[Late Filing](#) [Pay Now](#)

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILING DATE	TAX PERIOD	DUE DATE	SUBMISSION-STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX PAYABLE
Submit E-File	198866201			2014	17-Apr-2015	Awaiting Filing					

[Back to Manage Tax Accounts](#)

By clicking on Click **Submit E-File**; you will get the Taxpayer background information like:

TIN, Registered Name of Corporation, Trade Name of Corporation, Mailing Address, Telephone Number, Fax Number, Email Address etc.

E-Filing Transactions

[Late Filing](#) [Pay Now](#)

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILING DATE	TAX PERIOD	DUE DATE	SUBMISSION-STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX PAYABLE
Submit E-File	198866201			2014	17-Apr-2015	Awaiting Filing					

[Back to Manage Tax Accounts](#)

CORPORATE INCOME TAX Welcome [Back to Account Summary](#) | [Logout](#)

Taxpayer Background Information

<input checked="" type="checkbox"/> Tax Identification Number (TIN)	8111		
<input checked="" type="checkbox"/> Registered Name of Corporation	<input type="text"/>		
<input checked="" type="checkbox"/> Trade Name of Corporation	<input type="text"/>		
<input checked="" type="checkbox"/> Mailing Address	Street	P.O. BOX 44	
	City	BASSETERRE	Parish ST. GEORGE (SK)
	Country	ST. KITTS	Postal Code <input type="text"/>
	<input type="text"/>		
<input checked="" type="checkbox"/> Telephone Number	8694652631		
<input checked="" type="checkbox"/> Fax Number	<input type="text"/>		
<input checked="" type="checkbox"/> Email Address	<input type="text"/>		
<input checked="" type="checkbox"/> Business Activity	1) FREIGHT TRANSPORT BY ROAD 2) ACTIVITIES OF HEAD OFFICES		
<input checked="" type="checkbox"/> Accounting Period	Fiscal Year Start	01-JAN	Fiscal Year End 31-DEC
	<input type="text"/>		
<input checked="" type="checkbox"/> Tax Period	2014		

This will show the Taxpayer background information.

You can only change that information which is under white background tax box like Mailing Address, Telephone Number, Fax Number and Email Address. You cannot update the information which is under grey background tax box like TIN, Registered Name of Corporation, Trade Name of Corporation, Business Activity, Accounting Period and Tax Period.

By click on Save, Document will be saved and we can edit before final submission.

CORPORATE INCOME TAX Welcome [Back to Account Summary](#) | [Logout](#)

Taxpayer Background Information

<input checked="" type="checkbox"/> Tax Identification Number (TIN)	8111		
<input checked="" type="checkbox"/> Registered Name of Corporation	<input type="text"/>		
<input checked="" type="checkbox"/> Trade Name of Corporation	<input type="text"/>		
<input checked="" type="checkbox"/> Mailing Address	Street	P.O. BOX 44	
	City	BASSETERRE	Parish ST. GEORGE (SK)
	Country	ST. KITTS	Postal Code <input type="text"/>
	<input type="text"/>		
<input checked="" type="checkbox"/> Telephone Number	8694652631		
<input checked="" type="checkbox"/> Fax Number	<input type="text"/>		
<input checked="" type="checkbox"/> Email Address	<input type="text"/>		
<input checked="" type="checkbox"/> Business Activity	1) FREIGHT TRANSPORT BY ROAD 2) ACTIVITIES OF HEAD OFFICES		
<input checked="" type="checkbox"/> Accounting Period	Fiscal Year Start	01-JAN	Fiscal Year End 31-DEC
	<input type="text"/>		
<input checked="" type="checkbox"/> Tax Period	2014		

Your document has been saved. You can edit before final submission

Click on Continue, Will show the Schedule for Tax Computation.

In next screen you have to choose option Yes/No for the question mention in the schedule for tax computation.

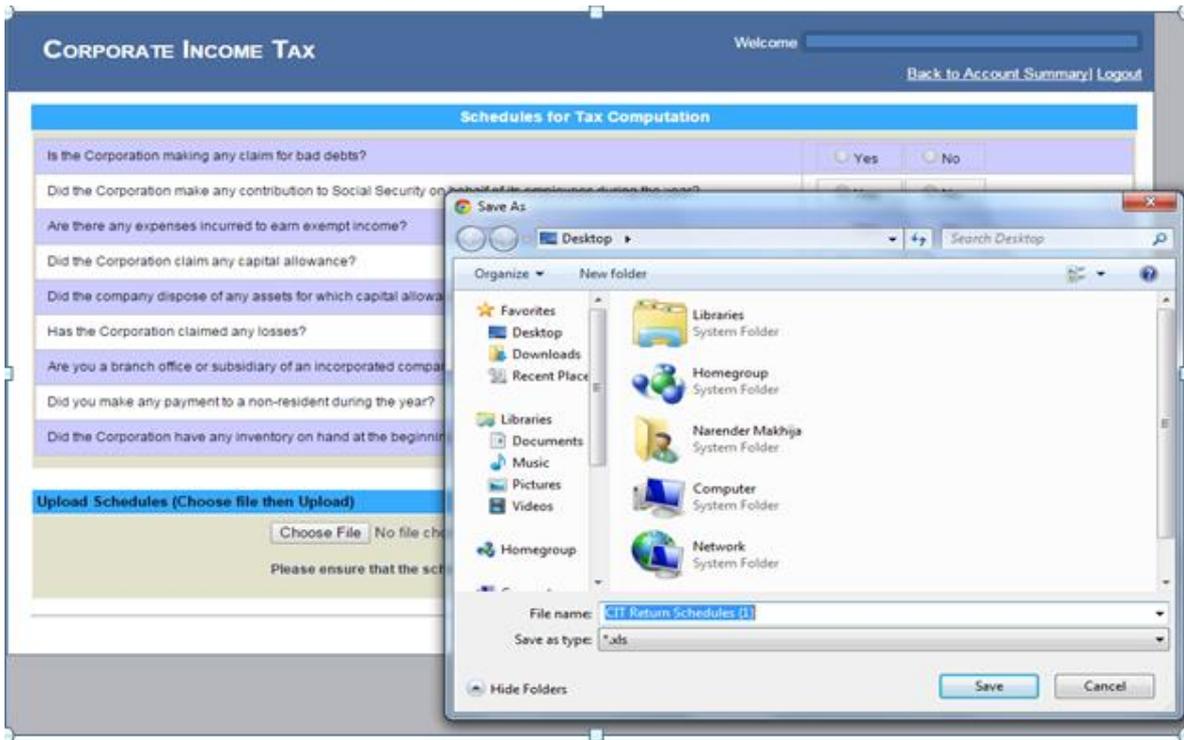
If you choose “Yes” option then you must upload schedule related to that question.

If you choose ”Yes” option but do not upload schedule or fill schedule file then you may be eligible to pay penalty.

The screenshot shows a web interface for 'CORPORATE INCOME TAX'. At the top right, there is a 'Welcome' message and a 'Logout' link. The main heading is 'Schedules for Tax Computation'. Below this, there is a list of nine questions, each with 'Yes' and 'No' radio button options. The questions are: 1. 'Is the Corporation making any claim for bad debts?', 2. 'Did the Corporation make any contribution to Social Security on behalf of its employees during the year?', 3. 'Are there any expenses incurred to earn exempt income?', 4. 'Did the Corporation claim any capital allowance?', 5. 'Did the company dispose of any assets for which capital allowance was previously claimed?', 6. 'Has the Corporation claimed any losses?', 7. 'Are you a branch office or subsidiary of an incorporated company?', 8. 'Did you make any payment to a non-resident during the year?', and 9. 'Did the Corporation have any inventory on hand at the beginning or end of the reporting period?'. Below the questions is an 'Upload Schedules (Choose file then Upload)' section with a 'Choose File' button, 'No file chosen' text, an 'Upload' button, and a 'Download Schedule Template' link. A note below the upload section reads: 'Please ensure that the schedules are completed and uploaded if you selected "Yes"'. At the bottom right, there are three buttons: 'Save', 'Back', and 'Continue'.

Click on Download Schedule Template, will show template file.

Save the file.



Fill file according to the option in which you have chosen “Yes”. Save the file in system.

Inland Revenue Department		DEDUCTIBLE PORTION OF BAD DEBT EXPENSE		SCHEDULE 1	
Determination of Limit					
Total Trade accounts receivable at the end of the taxation period		<input type="text"/>	(see note 1)		
		<input type="text" value="5%"/>			
Maximum deduction for bad debts expense		<input type="text"/>	(see note 2)		
Bad Debts per Financial Statements					
Provision for bad debts per the financial statements		<input type="text"/>			
Specific trade debts determined to be uncollectible during the taxation year		<input type="text"/>	(see note 3)		
Amount related to general allowance		<input type="text"/>			
Deductible Portion of Bad Debt Expense					
The lesser of Maximum deduction for bad debt expense or specific trade debts		<input type="text"/>			
		<input type="text"/>			
<p>Note 1 - This amount should only include trade accounts receivables outstanding at the end of year before any reduction for allowances for doubtful accounts. This amount should not include any non-trade related receivables such as loans receivables or any amounts due from shareholders or any other related party. A list of trade debts receivable at the end of the tax year must be retained for a minimum of 6 years.</p>					
<p>Schedule of Bad Debts Declaration of Salaries Exempt Income Capital Allowance Schedule Balancing Allowance & Charge</p>					

CORPORATE INCOME TAX Welcome Back to Account Summary | Logout

Schedules for Tax Computation

Is the Corporation making any claim for bad debts?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Did the Corporation make any contribution to Social Security on behalf of its employees during the year?	<input type="radio"/> Yes <input type="radio"/> No
Are there any expenses incurred to earn exempt income?	<input type="radio"/> Yes <input type="radio"/> No
Did the Corporation claim any capital allowance?	<input type="radio"/> Yes <input type="radio"/> No
Did the company dispose of any assets for which capital allowance was previously claimed?	<input type="radio"/> Yes <input type="radio"/> No
Has the Corporation claimed any losses?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Are you a branch office or subsidiary of an incorporated company?	<input type="radio"/> Yes <input type="radio"/> No
Did you make any payment to a non-resident during the year?	<input type="radio"/> Yes <input type="radio"/> No
Did the Corporation have any inventory on hand at the beginning or end of the reporting period?	<input type="radio"/> Yes <input checked="" type="radio"/> No

Upload Schedules (Choose file then Upload)

Choose File CIT Return ...x Payer.xls **Upload** [Download Schedule Template](#)

Please ensure that the schedules are completed and uploaded if you selected "Yes"

Save **Back** **Continue**

In next screen you have to fill data related to your financial calculation, and select the **Yes/No** option.

CORPORATE INCOME TAX Welcome Back to Account Summary | Logout

Taxpayer Financial Information

IRD LINE NO	LABEL	LINE AMOUNT (ECG)
10	Total Current Assets	0.00
20	Total Fixed Assets	0.00
21	Total Assets (Lines 10 + 20)	0.00
30	Total Current Liabilities	0.00
40	Total Non-Current Liabilities	0.00
41	Total Liabilities (Lines 30 + 40)	0.00
50	Total Share Capital	0.00
60	Total Reserves	0.00
70	Sales / Revenue	0.00
80	Cost of Sales / Cost of Goods Sold	0.00
81	Operating Profit / Loss (Lines 70 - 80)	0.00
90	Total Expenses	0.00
91	Total Comprehensive Profit/Loss (Lines 81 - 90)	0.00

Did the Corporation claim any Contractor, Sub-contractor or Commission Expenses?	<input type="radio"/> Yes <input type="radio"/> No
Does the company have any Prior Period Adjustments?	<input type="radio"/> Yes <input type="radio"/> No
Has the Corporation received any income which has been granted a special exemption from taxation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Did the Corporation claim any impairment, provision or reserves during the period?	<input type="radio"/> Yes <input type="radio"/> No
Are your financial statements prepared in a currency other than ECG?	<input type="radio"/> Yes <input type="radio"/> No
Select Currency	United States Dollar
Enter your currency if it is not listed in selection dropdown	--Select Others--
Conversion Rate	2.7
In what country are your Books and Record located?	

Save **Back** **Continue**

- Select the currency in **Select Currency** option and Conversion rate as per currency selected.
- You have to select Currency in which you have prepared your financial documents and the amount which you are filling in screens.
- As in Highlight screen, if the Currency is USD and then conversion rate is 2.7 is being used.

- If you want to use currency which is not displayed in drop down box then you have use “**Others**” option in Select Currency.
- Click on **Continue**.

Fill the Amount in Compute your Taxes screen and click **continue**.

Compute your taxes		
IRD LINE NO	LABEL	LINE AMOUNT (EC\$)
50	Net Income/ Loss per Financial Statements	0
	ADD	
51	Income tax provision	0.00
52	Amortization (depreciation)	0.00
53	Bad debts written off (5% of trade receivables)	0.00
54	Employment costs in excess of \$75,000	0.00
55	Related party Expenses in excess of 5% (of Sales or Gross Revenues)	0.00
56	Balancing Charges	0.00
57	Salaries not reported to Social Security (schedule 2)	0.00
58	Expenses incurred to earn exempt income	0.00
59	Other deductions not allowed under Sec 11 of the Income Tax Act	0.00
60	Total Line 51 to 59	0.00
65	Total Line 50 and 60	0.00
	LESS	
70	Interest Income on Government Bonds	0.00
71	Interest Income on Treasury Bills	0.00
72	Dividends received	0.00
73	Double taxation Relief	0.00
74	Gain from Sale of Assets	0.00
75	Any other non-taxable income received	0.00
80	Total Line 70 to 75	0.00
100	Assessable Income	0.00
101	LESS: Capital Allowances	0.00
110	Assessable Income after Allowances (Line 100 - line 101)	0.00
111	Less: Loss from Prior Year(s) (Schedule F)	0.00
120	Chargeable Income (Line 110 - Line 111)	0.00
130	Tax at 33% (Line 120 x Tax Rate)	0.00
140	Adjustment (and or Reduction of Income Tax Rate from Normal)	0.00
141	Tax after Adjustment	0.00
150	Tax Payable (Line 130 + Line 140)	0.00

Next step is to upload your financial documents

Here you can upload multiple supporting documents related to corporate income tax and any other useful documents. Click on **Choose file** and then Click on **upload**.

Note: To upload multiple documents first you have to choose 1st file and then upload it. Then again click on choose file and upload 2nd documents and so on....

CORPORATE INCOME TAX Welcome f
[Back to Account Summary](#) | [Logout](#)

Submit Financial Documents

Upload Multiple Documents (Choose file then Upload)

[Upload File Format supported *.xls, *.xlsx, *.doc, *.docx, *.txt, *.pdf] No file chosen

Click **Continue**.

CORPORATE INCOME TAX Welcome f
[Back to Account Summary](#) | [Logout](#)

Submit Financial Documents

Upload Multiple Documents (Choose file then Upload)

[Upload File Format supported *.xls, *.xlsx, *.doc, *.docx, *.txt, *.pdf] No file chosen

Uploaded Documents	Document Size	Upload Date	View	Remove
Book1.xlsx	11178	11-06-2015 12:00:17	View	Remove
case2.docx	1256771	11-06-2015 12:04:19	View	Remove

You will see the summary of what you have filled in earlier steps, you can change the information if you want before final submission.

Summary

Efile No: 140600 Status: INCOMPLETE

Step 1 Statement of Taxes due and Supporting Schedules

Is the Corporation making any claim for bad debts?	Yes
Did the Corporation make any contribution to Social Security on behalf of its employees during the year?	
Are there any expenses incurred to earn exempt income?	
Did the Corporation claim any capital allowance?	
Did the company dispose of any assets for which capital allowance was previously claimed?	
Has the Corporation claimed any losses?	Yes
Are you a branch office or subsidiary of an incorporated company?	
Did you make any payment to a non-resident during the year?	
Did the Corporation have any inventory on hand at the beginning or end of the reporting period?	

Step 2 Financial Information

10	Total Current Assets	0.00
20	Total Fixed Assets	0.00
21	Total Assets (Lines 10 + 20)	0.00
30	Total Current Liabilities	0.00
40	Total Non-Current Liabilities	0.00
41	Total Liabilities (Lines 30 + 40)	0.00
50	Total Share Capital	0.00
60	Total Reserves	0.00
70	Sales / Revenue	0.00
80	Cost of Sales / Cost of Goods Sold	0.00
81	Operating Profit / Loss (Lines 70 - 80)	0.00
90	Total Expenses	0.00
91	Total Comprehensive Profit/Loss (Lines 81 - 90)	0.00

Did the Corporation claim any Contractor, Sub-contractor or Commission Expenses?	
Does the company have any Prior Period Adjustments?	
Has the Corporation received any income which has been granted a special exemption from taxation?	Yes
Did the Corporation claim any impairment, provision or reserves during the period?	

Select the "Yes" option and write your name and designation and Press Submit.

100	Assessable Income	0.00
101	LESS: Capital Allowances	0.00
110	Assessable Income after Allowances (Line 100 - line 101)	0.00
111	Less: Loss from Prior Year(s) (Schedule F)	0.00
120	Chargeable Income (Line 110 - Line 111)	0.00
130	Tax at 33% (Line 120 x Tax Rate)	0.00
140	Adjustment (and or Reduction of Income Tax Rate from Normal)	0.00
141	Tax after Adjustment	0.00
150	Tax Payable (Line 130 + Line 140)	0.00
201	Less: Double Taxation Relief	0.00
202	Credit from Previous Assessments	0.00
203	Installments and Prepayments	0.00
210	Total Credits and Installments. (Line 201 + Line 202 + Line 203)	0.00
300	Net Tax To Pay (Line 150 - 210)	0.00

Uploaded Documents	Document Size	Upload Date	View
8111-2014-140600-Book1.xlsx	10.92 KB	11-06-2015 12:05:40	View
8111-2014-140600-CIT Return Schedules Filled Tax Payer.xls	635.5 KB	11-06-2015 12:05:40	View
8111-2014-140600-case2.docx	1227.32 KB	11-06-2015 12:05:40	View

Note

Please note that your filing is Incomplete if the required fields and schedules are not completed and attached. A complete filing includes the completed screen "Compute your taxes" and uploading the related schedules as well as the Financial Statements with Notes to the Financial Statements. Incomplete filing may attract penalties of 10 % of taxes owing and \$100 per month or part thereof during which the failure to file continues. (Tax Administration and Procedures (Amendment) Act, 2014)

Declaration

I hereby certify that to the best of my knowledge this tax return is complete and accurate. I further acknowledge that I have sufficient knowledge of the requirements of the Income Tax Act Cap 20.22, as amended and the Tax Administration and Procedures Act No 12 of 2003 in order to submit this return. I am also aware of the provisions in the Acts which could impose penalties on the Corporation and myself in the event that the return is not accurate or complete.

Did you complete and sign your tax return ? Yes No

Name

Title

[Back](#) [Save](#) [Submit](#) [Print](#)

Press **Ok** and then Click on **Close**.

Note: After submitting e-filing, you can't do any modification in this e-filing.

Document Name	Document Size	Upload Date	Action
8111-2014-140600-Book1.xlsx	10.92 KB	11-06-2015 12:05:40	View
8111-2014-140600-CIT Return Schedules Filled Tax Payer.xls	635.5 KB	11-06-2015 12:05:40	View
8111-2014-140600-case2.docx	1227.32 KB	11-06-2015 12:05:40	View

Note

Please note that your filing is Incomplete if the required fields and schedules are not completed and attached. A complete filing includes the completed Schedules, Statements, Incomplete, and Administrative.

Are you sure you want to submit this document? Once submitted, you would not be able to make any further modifications.

Declaration

I hereby certify that to the best of my knowledge this tax return is complete and accurate. I further acknowledge that I have sufficient knowledge of the requirements of the Income Tax Act Cap 20.22, as amended and the Tax Administration and Procedures Act No 12 of 2003 in order to submit this return. I am also aware of the provisions in the Acts which could impose penalties on the Corporation and myself in the event that the return is not accurate or complete.

Did you complete and sign your tax return ? Yes No

Name: Title:

Uploaded Documents	Document Size	Upload Date	View
8111-2014-140600-Book1.xlsx	10.92 KB	11-06-2015 12:05:40	View
8111-2014-140600-CIT Return Schedules Filled Tax Payer.xls	635.5 KB	11-06-2015 12:05:40	View
8111-2014-140600-case2.docx	1227.32 KB	11-06-2015 12:05:40	View

Note

Please note that your filing is Incomplete if the required fields and schedules are not completed and attached. A complete filing includes the completed Schedules, Statements, Incomplete, and Administrative.

Taxpayer information has been submitted successfully. Your E-file number is: 140600. You can save this number for future purpose.

Declaration

I hereby certify that to the best of my knowledge this tax return is complete and accurate. I further acknowledge that I have sufficient knowledge of the requirements of the Income Tax Act Cap 20.22, as amended and the Tax Administration and Procedures Act No 12 of 2003 in order to submit this return. I am also aware of the provisions in the Acts which could impose penalties on the Corporation and myself in the event that the return is not accurate or complete.

Did you complete and sign your tax return ? Yes No

Name: Title:

After Submitted, you can print e-filing details by clicking print button.

CORPORATE INCOME TAX
Welcome
[Back to Account Summary](#) | [Logout](#)

Summary
EFile No: 140600 Status: SUBMITTED

Step 1 Statement of Taxes due and Supporting Schedules

Is the Corporation making any claim for bad debts?	Yes
Did the Corporation make any contribution to Social Security on behalf of its employees during the year?	
Are there any expenses incurred to earn exempt income?	
Did the Corporation claim any capital allowance?	
Did the company dispose of any assets for which capital allowance was previously claimed?	
Has the Corporation claimed any losses?	Yes
Are you a branch office or subsidiary of an incorporated company?	
Did you make any payment to a non-resident during the year?	
Did the Corporation have any inventory on hand at the beginning or end of the reporting period?	

Step 2 Financial Information

10	Total Current Assets	0.00
20	Total Fixed Assets	0.00
21	Total Assets (Lines 10 + 20)	0.00
30	Total Current Liabilities	0.00
40	Total Non-Current Liabilities	0.00
41	Total Liabilities (Lines 30 + 40)	0.00
50	Total Share Capital	0.00
60	Total Reserves	0.00
70	Sales / Revenue	0.00
80	Cost of Sales / Cost of Goods Sold	0.00
81	Operating Profit / Loss (Lines 70 - 80)	0.00
90	Total Expenses	0.00
91	Total Comprehensive Profit/Loss (Lines 81 - 90)	0.00

Did the Corporation claim any Contractor, Sub-contractor or Commission Expenses? Yes

Does the company have any Prior Period Adjustments?

Has the Corporation received any income which has been granted a special exemption from taxation? Yes

Did the Corporation claim any impairment, provision or reserves during the period?

140	Adjustment (and/or reduction) of income tax rate from normal	0.00
141	Tax after Adjustment	0.00
150	Tax Payable (Line 130 + Line 140)	0.00
201	Less: Double Taxation Relief	0.00
202	Credit from Previous Assessments	0.00
203	Installments and Prepayments	0.00
210	Total Credits and Installments. (Line 201 + Line 202 + Line 203)	0.00
300	Net Tax To Pay (Line 150 - 210)	0.00

Uploaded Documents	Document Size	Upload Date	View
8111-2014-140600-Book1.xlsx	10.92 KB	11-06-2015 12:05:40	View
8111-2014-140600-CIT Return Schedules Filled Tax Payer.xls	635.5 KB	11-06-2015 12:05:40	View
8111-2014-140600-case2.docx	1227.32 KB	11-06-2015 12:05:40	View

Note

Please note that your filing is Incomplete if the required fields and schedules are not completed and attached. A complete filing includes the completed screen "Compute your taxes" and uploading the related schedules as well as the Financial Statements with Notes to the Financial Statements. Incomplete filing may attract penalties of 10 % of taxes owing and \$100 per month or part thereof during which the failure to file continues. (Tax Administration and Procedures (Amendment) Act, 2014)

Declaration

I hereby certify that to the best of my knowledge this tax return is complete and accurate. I further acknowledge that I have sufficient knowledge of the requirements of the Income Tax Act Cap 20.22, as amended and the Tax Administration and Procedures Act No 12 of 2003 in order to submit this return. I am also aware of the provisions in the Acts which could impose penalties on the Corporation and myself in the event that the return is not accurate or complete.

Did you complete and sign your tax return? Yes No

Name Title

[Back](#)
[Save](#)
[Submit](#)
Print

Click on **Back to Account Summary** to see Account Summary.

CORPORATE INCOME TAX Welcome [] [Back to Account Summary](#) Logout

Summary
EFile No: 140600 Status: SUBMITTED

Step 1 Statement of Taxes due and Supporting Schedules

Is the Corporation making any claim for bad debts?	Yes
Did the Corporation make any contribution to Social Security on behalf of its employees during the year?	
Are there any expenses incurred to earn exempt income?	
Did the Corporation claim any capital allowance?	
Did the company dispose of any assets for which capital allowance was previously claimed?	
Has the Corporation claimed any losses?	Yes
Are you a branch office or subsidiary of an incorporated company?	
Did you make any payment to a non-resident during the year?	
Did the Corporation have any inventory on hand at the beginning or end of the reporting period?	

Step 2 Financial Information

10	Total Current Assets	0.00
20	Total Fixed Assets	0.00
21	Total Assets (Lines 10 + 20)	0.00
30	Total Current Liabilities	0.00
40	Total Non-Current Liabilities	0.00
41	Total Liabilities (Lines 30 + 40)	0.00
50	Total Share Capital	0.00
60	Total Reserves	0.00
70	Sales / Revenue	0.00
80	Cost of Sales / Cost of Goods Sold	0.00
81	Operating Profit / Loss (Lines 70 - 80)	0.00
90	Total Expenses	0.00
91	Total Comprehensive Profit/Loss (Lines 81 - 90)	0.00

Did the Corporation claim any Contractor, Sub-contractor or Commission Expenses?

Does the company have any Prior Period Adjustments?

Has the Corporation received any income which has been granted a special exemption from taxation?

Did the Corporation claim any impairment, provision or reserves during the period?

You can see the e-filing details under **E-Filing Transaction** and you can see the Submission Status **“Submitted”**.

Corporate Income Tax ~ Account Summary

Grand Total Tax Liabile : -\$ 348,666.70 (as at 10-Jun-2015)*

Tax Account No. :	00811104	Tax Balance :	-\$ 351,913.67
Tax Type :	Corporate Income Tax	Interest Balance :	\$ 3,246.97
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Taxpayer Must Pay.
Please contact an IRD Officer for more details regarding the Current Balance.

E-Filing Transactions

[Late Filing](#) [Pay Now](#)

E-FILE ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILE DATE	TAX PERIOD	DUE DATE	SUBMISSION STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX PAYABLE
Submit E-File	197052801			2014	17-Apr-2015	Awaiting Filing					
143000	196888201		10-Jun-2015	2014	17-Apr-2015	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

[Back to Manage Tax Accounts](#)

7. Start Filling Online Return Form

Once you click on [Submit e-file](#) link or any e-file no. in the e-filing transactions table on the previous screen – you will be redirected to a new screen as shown below. Once this screen is completely loaded – you can start with your online tax return filing process. You can see you’re logged in user name and user id at the top-right corner here. Online System is giving facility to Taxpayers to fill “Nil Return” or “Normal Return”.

E-Filing “NIL Return”: Taxpayer can file a Nil return by simply clicking on the “Save” button and then clicking on “Submit” button to submit NIL return.

E-Filing “Normal Return”:

Follow the below steps:

1. Once you click on the e-file no on the previous screen, all your required details will be displayed in the designated sections of the header portion as displayed below.

TAXPAYER'S RECEIPT

VAT-01 VALUE ADDED TAX (VAT)

E-file No. :

Document No. : 633794 (NOTE) Doc No. (e-file tax payer no.) Due Date: 1/17/11

Tax Payer No.: 1136 Tax Account No.: 90113645 Tax Period: December 2010 Assessment Period Date: 12/01/10 to 12/31/10

ST. AGTTS Address of Taxpayer Other Fetched Details

2. Now you can fill in all the correct amounts in the related fields in the details sections as shown in below screenshot.

Details section

MONTH,

FAILURE TO SUBMIT THIS RETURN ON TIME WILL RESULT IN APPLICABLE INTEREST AND PENALTIES BEING CHARGED.

LINE NO	LABEL	LINE AMOUNT
100	Standard rated supplies (Sales) -VAT Inclusive	100
105	Accommodation, Tour and/or Restaurant (Sales) - VAT Inclusive	<input type="text"/>
110	Zero rated supplies (Sales)	<input type="text"/>
115	Exempt supplies (Sales)	<input type="text"/>
120	Total supplies (add lines 100 + 105 + 110 + 115)	<input type="text"/>
125	VAT payable on Standard Rated Supplies (Line 100 × 17/117)	<input type="text"/>
130	VAT on Accommodation, Tour &/or Restaurant Supplies (Line 105 × 10/110)	<input type="text"/>
135	VAT adjustments	<input type="text"/>
140	Total output tax (add lines 125 + 130 + 135)	<input type="text"/>
200	Value of all imports and custom charges	<input type="text"/>
205	Value of all local purchases	<input type="text"/>
210	Total imports and local purchases	<input type="text"/>
215	VAT paid on imports	<input type="text"/>

Keep In Mind:

Make sure every time you fill in an amount under the Line Amount; you press the [TAB] key. This will allow formatting of the fields, correctly.

3. Once you have completed filling in all the required amounts under the line amount – press the **Save/Submit** button. You will get a confirmation pop-up asking if you are sure about submitting the above filled-data to IRD. Press **OK** button, if you are satisfied with what you have filled else press **Cancel** button to do any changes.

Save Button will only save your filled in details but won't submit it to IRD Dept. You may come back anytime to make changes to your filled in details until you have finally submitted it using the **Submit Button**. After clicking **Submit button** –

- a) If status is **“Submitted”** no more changes are allowed.

b) If status is **“Incomplete”**, Taxpayer has to remove all red messages by filling the correct information till the status becomes **“Submitted”**.

IRD LINE NO	LABEL	LINE AMOUNT
100	Standard rated supplies (Sales) -VAT Inclusive	100
105	Accommodation, Tour and/or Restaurant (Sales) - VAT Inclusive	200
110	Zero rated supplies (Sales)	100
115	Exempt supplies (Sales)	300.00
120	Total supplies (add lines 100 + 105 +110 + 115)	700
125	VAT payable on Standard Rated Supplies (Line 100 x 17/117)	14.53
130	VAT on Accommodation,Tour &/or Restaurant Supplies(Line 105 x 10/110)	18.18
135	VAT adjustments	100
140	Total output tax (add lines 125 + 130 + 135)	132.71
200	Value of all imports and customs charges	5555
205	Value of all local purchases	
210	Total imports and local purchases	
215	VAT paid on imports	
220	VAT paid on local purchases	
225	VAT adjustments	5
230	Total input tax (lines 215 + 220 + 225)	44449
300	Tax payable for this period (if L140 > L230 enter difference)	0
305	Credit for this period (if L230 > L140 enter difference)	44316.29
310	Credit brought forward from previous period	888
315	Total credits (add lines 305 + 310)	45204.29
320	Tax Due (where line 300 greater than line 315; enter difference)	0
325	Credit to carry forward (where line 315 exceeds line 300)	45204.29
400	Penalty for late filing (\$100 per month or part thereof)	4000
405	Penalty for late payment (10% of line 320)	0
410	Interest due (1.25% per month late in paying or part thereof)	85555
415	Total penalties and interest (add lines 400 + 405 + 410)	89555
420	Total Tax, penalties and interest due (Add Lines 320 + 415)	89555

The page at <https://www.sknird.com> says:

Are you sure you want to submit this document?

- **If you press OK (on Confirmation box):** the data gets submitted with the IRD Department and you get a pop-up indicating your generated **E-File number**. Please save this number for future references.
- **If you press Cancel (on Confirmation box):** the data you filled last-remains there and you can go back to do any modification. Once you are done with filling the correct data, press **Submit** button.

- Once you click the **Save/Submit button** – a new e-file no is generated and the system will check if the amounts entered by you and those which are auto calculated are same or not. In case, the amounts entered are incorrect – an error message informing about the same and the correct value to be entered – is displayed corresponding to the incorrect line amount.

205	Value of all Local Purchases	1.00	
210	Total Imports and Local Purchases (add lines 200 + 205)	1.00	Wrong amount entered. Please enter correct amount 2.00
215	VAT Deductible on Imports	1.00	
220	VAT Deductible on Local Purchases	1.00	
225	VAT Adjustments	1.00	
228	VAT Deductible on Import Services (Reverse Charge)	1.00	
230	Total Input Tax (lines 215 + 220 + 225 + 228)	1.00	Wrong amount entered. Please enter correct amount 4.00
300	Tax Payable for this period (if L150 > L230 enter difference)	1.00	
305	Credit for this period (if L230 > L150 enter difference)	1.00	Wrong amount entered. Please enter correct amount 2.59
310	Credit brought forward from previous period	1.00	
315	Total Credits (add lines 305 + 310)	1.00	Wrong amount entered. Please enter correct amount 3.59
320	Tax Due (where line 300 greater than line 315; enter difference)	1.00	Wrong amount entered. Please enter correct amount 0.00
325	Credit to carry forward (where line 315 exceeds line 300)	1.00	Wrong amount entered. Please enter correct amount 2.59
400	Penalty for late filing (\$100 per month or part thereof)	1.00	
405	Penalty for late payment (10% of line 320)	1.00	
410	Interest Due (1.25% per month late in paying or part thereof)	1.00	
415	Td		
420	Td		

Your modified TaxPayer-Information for E-File: 145600 has been saved successfully.

Ok

Note: This assessment process doesn't allow you to "submit" any incorrect/not matching line details. If there is even a single not matching line amount – system will only "save" your details even on "submit" button click. Hence ensure that all the line amounts, entered by you - are correct (as displayed in the red colour error message displayed corresponding to each wrong entry) to be able to submit the details.

- Press **OK** button to proceed.
- You can also see your generated E-file no at the top of the form like this:

Value Added Tax

[Back to Account Summary](#) | [Logout](#)

TAXPAYER'S RECEIPT

VAT-01 VALUE ADDED TAX (VAT)
E-file No. : Submission Status : **INCOMPLETE**

Document No. : 175321001 Due Date: 15-AUG-2014

Tax Payer No.: Tax Account No.: Tax Period: Assessment Period Date:
8064 00806445 July 2014 01-JUL-2014 To 31-JUL-2014

ST. KITTS

Address of Taxpayer

7. Please note that **Save, Submit and Clear Button** will be disabled after successful submission.
8. Once you have submitted the data, you can also take a printout of this form. Click **Print** button for this.
9. In case, you want to clear everything filled in (before submitting the data) and re-start – just click the **Clear** button. This will clear all the data on this form.

Note: To confirm that your details have been correctly submitted – go back to Account Summary screen and check the Submission-Status column of the E-filing Transactions section corresponding to your filed e-file no. Status would say – **SUBMITTED** if it has been filed successfully. In case it says **INCOMPLETE** -it means there were some incorrect amounts filled by you and you didn't correct them as per the red-colour error message displayed along with that entry. Go back and rectify those erroneous entries until status is **SUBMITTED**.

E-Filing Transactions

[Pay Now](#)

E-FILE NO.	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILE DATE	FILING PERIOD	DUE DATE	SUBMISSION STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABLE
30900	024801		15-Nov-2013	Nov-2010	15-Dec-2010	Submitted		\$0.00	\$0.00	\$0.00	\$0.00

8. How Can I Make Any Changes To My Saved Data

Keep In Mind:

You can make amendments only if your data is in “Incomplete” status. Once it is submitted, no changes can be made.

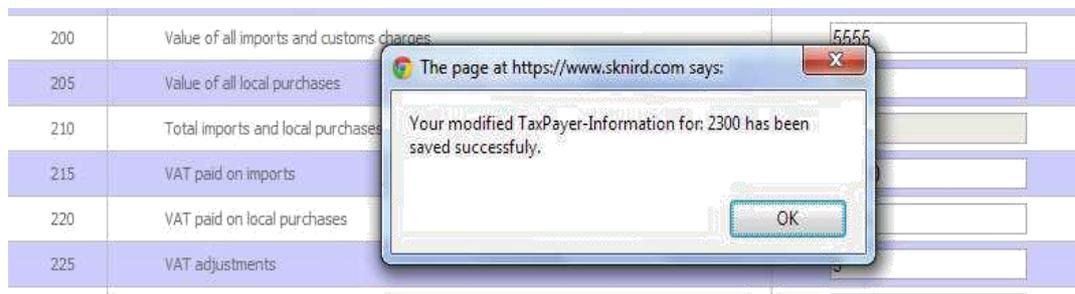
In case, you missed out something the first time you filled in your data and want to correct that – just follow the below steps:

1. Go to Specific Account Summary screen of your desired tax account wherein all your e-filing transaction history is displayed.
2. Since you have already filed it – you will be able to see it as a transaction in the e-filing transactions table.
3. Click on the blue-coloured link displaying the e-file number for that transaction to view/modify that transaction’s submitted details.
4. Once you do that, you will be redirected to the next screen displaying information like below. Just click *Continue* button.

The screenshot shows a tax form titled "TAXPAYER'S RECEIPT" for "VAT-01 VALUE ADDED TAX (VAT)". The form includes fields for "E-file No.:", "Document No.:", "Due Date:", "Tax Payer No.:", "Tax Account No.:", "Tax Period:", and "Assessment Period Date:". A modal dialog box is overlaid on the form, containing the text: "You have already saved your e-file details for this period. You can modify and submit the final details." and a "Continue" button. A callout box points to the "Continue" button with the text "Click here and proceed." The form also includes a "PART 1- TAX DE" section and a "NOTE: PLEASE RETURN" section. At the bottom, there is a table with columns "TRD LINE NO", "LABEL", and "LINE AMOUNT".

5. All your previously saved details are auto-filled on the form and you may now make any desired changes to it.
6. Repeat the same steps as mentioned in above section of filling in the data for the first time. Ensure that you press the [TAB] key every time – you make a modification.

- Click the **Save/Submit** button to save/finally submit the data with the IRD Department. You will get a pop up informing that your e-file details have been modified and saved successfully.



9. Late filing

Late e-filing is allowed by online system after passing the due date, by simply clicking on the Late Filing link.

Inland Revenue Department e-File v4.0 [Change Password](#) | [User Manual](#) | [Logout](#)

Value Added Tax ~ Account Summary

Grand Total Tax Liabile : -\$ 48,387.68 (as at 23-Jul-2014)*

Tax Account No. :	00806445	Tax Balance :	-\$ 48,387.68
Tax Type :	Value Added Tax	Interest Balance :	\$ 0.00
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Tax Payer Must Pay
Please contact IRD Officer for more details regarding the Current Balance.

[Click here For Late Filing](#)

[Late Filing](#) [Pay Now](#)

E-Filing Transactions

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILING DATE	FILING PERIOD	DUE DATE	SUBMISSION-STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABLE
Submit E-File	175321001			Jul-2014	15-Aug-2014	Awaiting Filing					

[Back to Manage Tax Accounts](#)

After clicking on “Late Filing” link late filing page will get open, in that screen user needs to select the late filing tax period, after selection of a tax period user will able to see the documents of that particular tax period with the “Submit E-File” link. With the help of Submit E-File link user can fill his/her late Filing through online system.

Late Filing

Late Filing Tax period:

Late Filing Details

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	FILING PERIOD	DUE DATE	SUBMISSION-STATUS
Submit E-File	175321001		Jul-2014	15-Aug-2014	Awaiting Filing

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After successful submission of document that will display on E-Filing Transaction page, as indicated in below screen shot.

Value Added Tax ~ Account Summary

Grand Total Tax Liability : \$ 0.00 (as at 23-Jul-2014)*

Tax Account No. :	00806445	Tax Balance :	\$ 0.00
Tax Type :	Value Added Tax	Interest Balance :	\$ 0.00
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Note : All amounts owing are subject to a minimum 24 hour delay from current date. (+ve) Balance- Tax Payer Must Pay.
Please contact IRD Officer for more details regarding the Current Balance.

E-Filing Transactions

[Late Filing](#) [Pay Now](#)

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILING DATE	FILING PERIOD	DUE DATE	SUBMISSION-STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABILITY
131300	143888801		23-Jul-2014	Jul-2013	15-Aug-2013	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
131200	148549801		23-Jul-2014	Sep-2013	15-Oct-2013	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
131100	154200201		23-Jul-2014	Nov-2013	16-Dec-2013	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
131000	158344801		23-Jul-2014	Jan-2014	17-Feb-2014	Incomplete		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
130900	180006401		23-Jul-2014	Feb-2014	17-Mar-2014	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
130800	181214801		22-Jul-2014	Feb-2014	17-Mar-2014	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
130700	184550801		22-Jul-2014	Mar-2014	15-Apr-2014	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
130600	170842401		22-Jul-2014	Apr-2014	15-May-2014	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
129900	171688401		18-Jul-2014	May-2014	16-Jun-2014	Submitted		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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10. Payment

IRD has the facility to pay taxes online or in-person as follows;

10.1. In-Person Submission

1. Take a print out of your submitted details using the Print button on VAT e-filing screen and take it with you to the IRD office.
2. You may have a document no. with you and a e-file number now– in this case, check with the designated officer if your document no has been approved.
3. You may not have any document no. but your Taxpayer no and a e-file number now - in this case, go to the IRD office –first get your document no generated by the designated officer by providing your Taxpayer no/e-file no. Also get it approved to proceed ahead.
4. Once you have a document no which is approved-just go to the IRD office’s cashier and make your payment here based on your document no.
5. The cashier would provide you with a receipt of the payment you made. Take that receipt and go to the assessment department to get the rest of the procedure completed.

10.2. Online Payment

Taxpayer may now also use the online payment facility to pay your due taxes. For this follow the below enlisted steps:

1. You may use the various Pay Now links available at Manage My Accounts screen:

Manage My Accounts

TAX TYPES	NEXT TAX DUE DATE	CURRENT BALANCE	CLICK LINK TO MANAGE ACCOUNT
Bus. & Occup Licence	31-Jan-2013	\$ -2,000.00	Manage Account
Corporate Income Tax	07-Aug-2013	\$ -0.34	Manage Account
E-Fund Hotel & Res.	16-Dec-2013	\$ -6,322.54	Manage Account
Hotel&Restaurant Tax	16-Dec-2013	\$ 0.00	Manage Account
Liquor Licence	31-Jan-2013	\$ -990.00	Manage Account
Value Added Tax	16-Dec-2013	\$ 0.00	Manage Account
Wheel Tax		\$ 326.17	Manage Account
Withholding Tax	16-Dec-2013	\$ 3,749.60	Manage Account
Total Tax Liability		-\$ 5,237.11	Pay Now

*Note : All amounts owing are subject to a minimum 24 hour delay from current date, Please contact IRD Officer for more details regarding the Current Balance.

OR

Any specific Account Summary screen: (example- Value Added Tax account summary screen here)

Value Added Tax ~ Account Summary

Grand Total Tax Liabile : \$ 0.00 (as at 14-Nov-2013)*

Tax Account No. :	00806445	Tax Balance :	\$ 0.00
Tax Type :	Value Added Tax	Interest Balance :	\$ 0.00
Tax Center :	St. Kitts	Penalty Balance :	\$ 0.00

Please Note: All Transactions are subjected to a minimum 24 hour delay from submission date.

* This amount may not include interest and penalty accruing today.

E-Filing Transactions

[Pay Now](#)

E-FILING-ID	DOCUMENT NO.	ESTABLISHMENT NO.	E-FILING DATE	FILING PERIOD	DUE DATE	SUBMISSION-STATUS	ASSESSMENT NO.	TAX ASSESSED	INTEREST ASSESSED	PENALTY ASSESSED	TOTAL TAX LIABLE
Submit E-File	150273601			Oct-2013	15-Nov-2013	Awaiting Filing					

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OR

On the home page of sknird.com –click “e-Payment Login” link as shown below;

<https://www.sknird.com>

GOVERNMENT OF ST. CHRISTOPHER (ST. KITTS) & NEVIS
INLAND REVENUE DEPARTMENT

Keywords:

Home | Tax Library | Forms & Guides | About Us | FAQs | Media Gallery | Feedback

PAY YOUR TAXES ON TIME !

- AVOID INTEREST CHARGES
- AVOID PENALTIES

MAKE AN APPOINTMENT WITH US
SO THAT WE CAN HELP YOU !

E-SERVICES

- e-Services Enquiry
- e-Services Registration Form
- e-Services Authorization Reg. Form
- e-Services User Manual
- e-Filing Login
- **e-Payment Login**

GUIDING YOUR BUSINESS

- » Starting A Business
- » Update Business Information
- » Objection and Appeals

VALUE ADDED TAX (VAT)

- » VAT Website
- » How To Register
- » When To Register
- » What must I do once registered

Reminders

The Inland Revenue Department wishes to advise the general public, that all commercial entities desirous of operating in the Federation, irrespective of size, are required by law to obtain a Business Licence. Current Business Licence holders are reminded, that their Licences should be renewed on or before January 31st, 2014. Payment after this date, will accrue 1% interest per month.

TIPS

Here are two benefits of holding a valid Business Licence:

- You would be in good legal standing with the Department, since it is illegal to operate in the Federation without one.
- You would be in a better position to obtain financial assistance from lending institutions, since most

- In case you have chosen to use the pay now link from the e-filing pages: Clicking those links would redirect to the information collection screen or if you have clicked the e-payment link from the home page – in that case also you would be taken to the same screen as below:

e-Payment

A screenshot of a web form titled "e-Payment". The form is set against a light beige background. It contains five input fields and a submit button. The fields are: "Tax Type For e-Payment" (a dropdown menu with "--Select Tax Type--" selected), "Document Number" (a text box), "Tax Payer Identification Number (TIN)" (a text box), "Tax Payer Name" (a long text box), and "Dollar Amount" (a text box). A "Submit" button is located at the bottom center of the form.

- Select the desired tax account from the **Tax Type For e-Payment** dropdown, for which you want to pay. **e.g.** you select Value Added Tax for VAT e-filing payment.

e-Payment

A screenshot of the same "e-Payment" form, but with the "Tax Type For e-Payment" dropdown menu open. The menu is expanded to show three options: "--Select Tax Type--", "Corporate Income Tax", and "Value Added Tax". The "Value Added Tax" option is highlighted in blue. The other fields and the "Submit" button remain the same as in the previous screenshot.

4. Now enter the document number for which this e-payment is to-be made – in the **Document Number** field. Then Press [TAB] Key. Once you enter the correct document no. – the **Tax-Payer Identification Number (TIN)** and **Taxpayer Name** fields get auto-populated as shown below:

e-Payment



The screenshot shows a web form titled "e-Payment" with the following fields and values:

- Tax Type For e-Payment: Value Added Tax (dropdown menu)
- Document Number: 999999999 (text input)
- Tax Payer Identification Number (TIN): 112233445566 (text input)
- Tax Payer Name: XXXX.YY.YY.ZZZZ (text input)
- Dollar Amount: (empty text input)
- Maximum of \$100,000.00 (text below the Dollar Amount field)
- Submit (button)

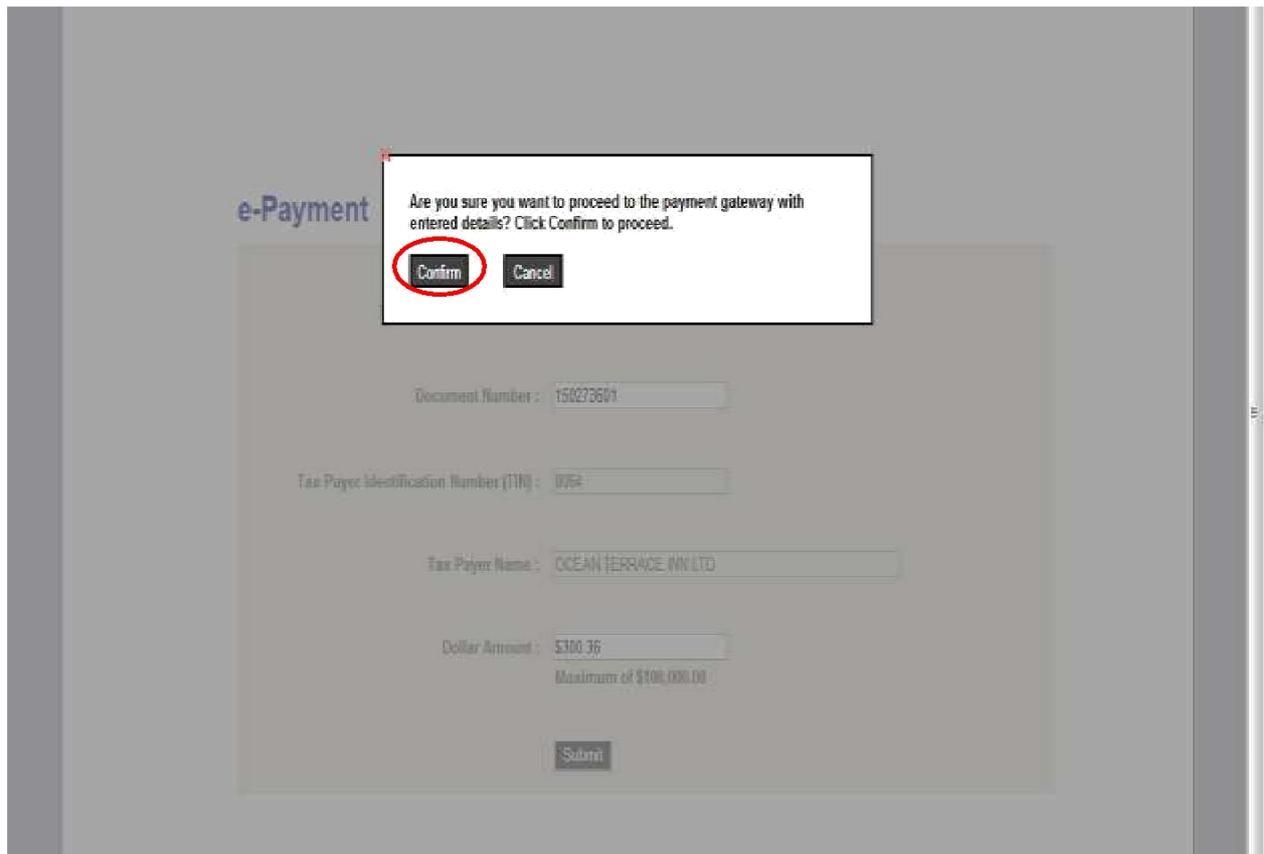
5. Enter the amount to be paid in the Dollar Amount field. Enter only the amount and press [TAB] key and the amount would be correctly displayed in dollar format up to 2 decimal places.

e-Payment

The screenshot shows an e-Payment form with the following fields and values:

- Tax Type For e-Payment : Value Added Tax
- Document Number : 10017727
- Tax Payer Identification Number (TIN) : 1000
- Tax Payer Name : [Redacted]
- Dollar Amount : \$300.36
- Maximum of \$100,000.00
- Submit button

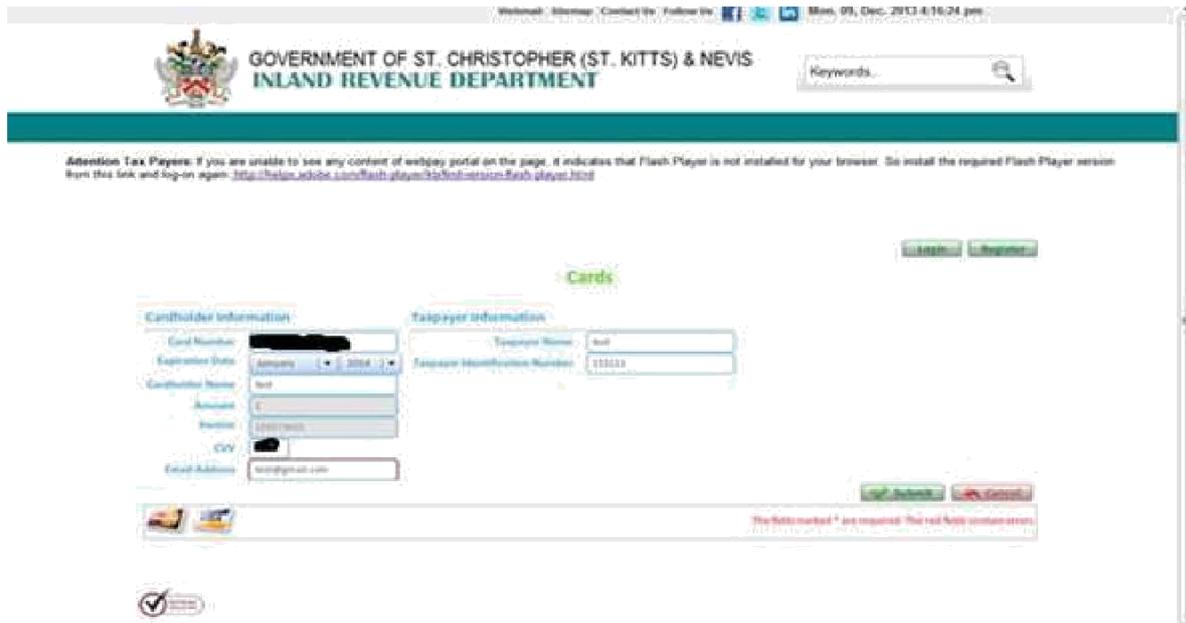
6. Click **Submit** button to submit this information and proceed ahead.
7. You will get a confirmation pop up to ensure that all the details filled are correct and you are sure about proceeding ahead with its payment. Click **Confirm** button to continue or **Cancel** to go back and rectify any incorrect entry.



8. In the next screen – the Amount and the Invoice no (document no.) fields would be already filled from the information you had entered in the previous screen. Enter the rest of the requested information. The email address entered here would be used by the bank to send the status-email of this payment – so ensure that it's your current email address.

Please do not click on “Login” and “Register” button shown in the web pay portal as shown below screenshot.

Attention Taxpayers: If you are unable to see any content of web pay portal on the page, it indicates that Flash Player is not installed for your browser. So install the required Flash Player version from this link and log-on again: <http://helpx.adobe.com/flash-player/kb/find-version-flash-player.html>



9. Click **Submit** button to pay this payment.

10. The next screen displays the details of the payment and the status of it.(e.g.-this one shows an unsuccessful payment).You may click the **Return to Home Page** button at the bottom of the screen to return back to the home page of www.skniird.com

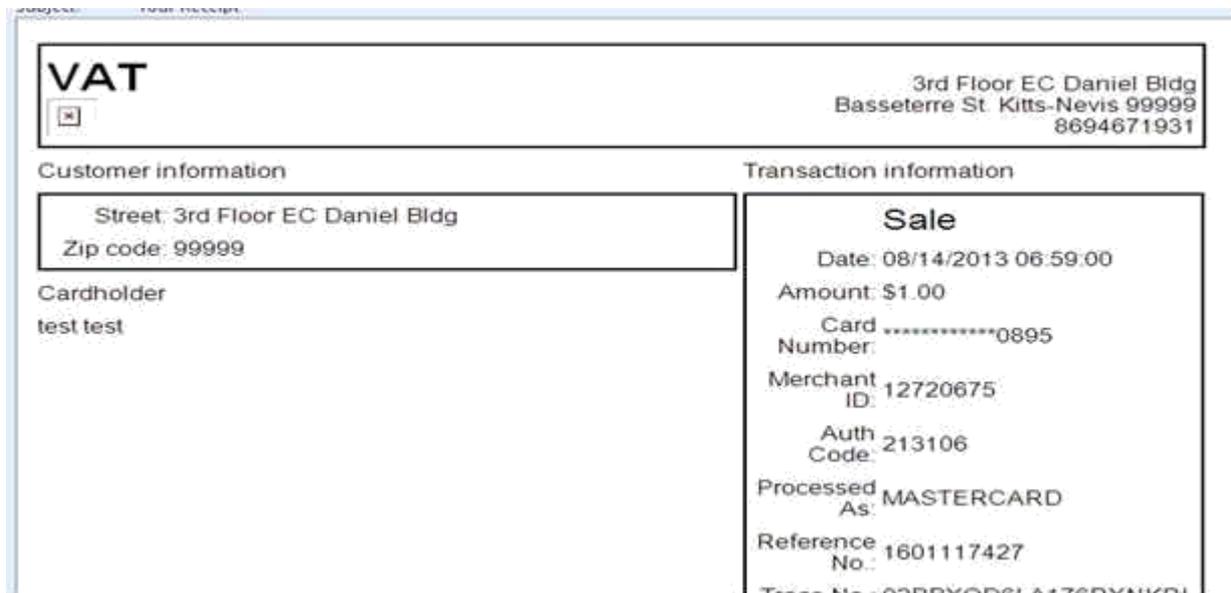


Transaction - Declined
Authorization Number - 51
Card Number - *****0895
Reference Number - 1601868758
Invoice Number - 150273601
Card Type - MASTERCARD
Amount - 300.36

**There has been some issue with this transaction.
Please contact the site administrator for related help.**



11. Once you receive a response message – you may also check the inbox of the email-id you had specified earlier, to ensure you have received a mail confirming the payment and its status.



11. Got an Error

If you get any error while using online system - e-filing or e-payment, please take the screenshot of error and email it to IRD department for fixing and subsequently call IRD helpdesk for assistance. IRD department Contact information is given below or visit “Contact Us” page in sknird.com.

12. Post an Enquiry

If you require additional information or wish to make an inquiry, contact the Inland Revenue Department at: e-Services Enquiry in E-Services section of the website.



13. Contact Us

If you wish to contact Inland Revenue Department, please visit “Contact Us” Page of IRD Website. Given below the contact information for your quick reference;

Inland Revenue Department

Bay Road, Basseterre,

St. Kitts

Main Tel. (869) 465-8485

Tel: (869) 467-1210

Fax: (869) 465-7640

Email: inlandrevenue@sknird.com

Inland Revenue Department

Main Street, Charlestown,

Nevis

Tel: (869) 469-5521 Ext. 2221 or 469-5856

Fax: (869) 469-0667

Email: ird@niagov.com

Inland Revenue Department

E.C Daniel Building,

Cayon Street, Basseterre

St.Kitts

Tel: (869) 465-8485

Fax: (869) 465-7640

Email: inlandrevenue@sknird.com

From USA Call

Tel. 1 (305) 508-4691

From UK Call

Tel. 01144-122-379-0668