

**SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT**  
**UNINCORPORATED BUSINESS TAX (UBT)**



UBT-01

**SECTION 1 - TAXPAYER IDENTIFICATION**

TIN.:  TAX PERIOD:

TAXPAYER NAME:

**SECTION 2**

**Complete the form lines on the reverse of the form.**

**SECTION 3 - DECLARATION**

I certify that the information on this return is correct, complete, and fully discloses my liability for the related tax.

This form, together with a Remittance for the Total Tax Due, should be sent to the Inland Revenue Department within fifteen days after the end of each Tax Period. Failure to submit this return on time will result in applicable interest and penalties being charged.

SIGNATORY FULL NAME:

DAY / MONTH / YEAR

SIGNATURE OF TAXPAYER / REPRESENTATIVE

**PAID**

TAX:

PENALTY:

INTEREST:

TOTAL:

SIGNATURE OF REVENUE OFFICER:

PAYMENT REFERENCE:

**SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT**  
**UNINCORPORATED BUSINESS TAX (UBT) RECEIPT**

TIN.:  TAX PERIOD:

TAXPAYER NAME:

**PAID**

TAX:

PENALTY:

INTEREST:

TOTAL:

SIGNATURE OF REVENUE OFFICER:

PAYMENT REFERENCE:

TIN:

Tax Period:

LINE DESCRIPTION	SUBMITTED
(10) Gross Revenue from Sale of Goods in St. Kitts	<input type="text"/>
(20) Gross Revenue from Sale of Goods in Nevis	<input type="text"/>
(30) Exemption Amount for Goods (\$37,500)	<input type="text"/>
(40) Taxable Total from Sale of Goods (Line 10 + 20 - 30)	<input type="text"/>
(50) Gross Revenue from Services rendered in St. Kitts	<input type="text"/>
(60) Gross Revenue from Services rendered in Nevis	<input type="text"/>
(70) Exemption Amount for Services (\$6,000)	<input type="text"/>
(80) Taxable Total from Services (Line 50 + 60 - 70)	<input type="text"/>
(90) Gross Taxable Revenue (Line 40 + 80)	<input type="text"/>
(100) Tax Payable at 4% (Line 90 x 4%)	<input type="text"/>
(110) Less: 50% Covid Tax Relief (Line 90 x 2%)	<input type="text"/>
(120) Total Tax Due (Line 100 - 110)	<input type="text"/>