

## St. Christopher &amp; Nevis Inland Revenue Department



UBT-01

## UNINCORPORATED BUSINESS TAX

Tax Year	2024			
Tax Identification No.				
Taxpayer Name				
Tax Period	December 1, 2023 to February 29, 2024 <div style="text-align: center; height: 20px; width: 30px; border: 1px solid black; margin: 0 auto;"></div>	March 1, 2024 to May 31, 2024 <div style="text-align: center; height: 20px; width: 30px; border: 1px solid black; margin: 0 auto;"></div>	June 1, 2024 to August 31, 2024 <div style="text-align: center; height: 20px; width: 30px; border: 1px solid black; margin: 0 auto;"></div>	September 1, 2024 to November 30, 2024 <div style="text-align: center; height: 20px; width: 30px; border: 1px solid black; margin: 0 auto;"></div>

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.

Line #	Label	Value
10	Gross Revenue from sale of goods in St Kitts	
20	Gross Revenue from sale of goods in Nevis	
30	Exemption Amount for Goods (\$37,500.00)	37500
40	Taxable Total from sale of Goods (L10 + L20 - L30 if positive, zero otherwise)	
50	Gross Revenue from Services Rendered in St Kitts	
60	Gross Revenue from Services Rendered in Nevis	
70	Exemption Amount for Services (\$6,000.00)	6000
80	Taxable Total from services (L50 + L60 - L70 if positive, zero otherwise)	
90	Gross Taxable Revenue (line 40 + line 80)	
100	Tax Payable at 4% (line 90 * 4%)	
110	Less: 50% Covid Tax Relief for Mar 2020-June 2023 Only (line 90 * 2%)	
120	Total Tax Due (Line 100 - Line 110)	

<p>I certify that the information on this return is correct, complete, and fully discloses my liability for the related tax.</p> <p>Signature: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<b>For Official Use</b>	Payment Date:	
		Due	Paid
	Tax		
	Interest		
	Penalty		
	Total		
	Signature of Revenue Officer		
	Payment Reference #		

St. Christopher & Nevis Inland Revenue Department

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## UNINCORPORATED BUSINESS TAX



### TAXPAYER RECEIPT

TIN:

Tax Period:

<b>For Official Use</b>	Payment Date:	
	Due	Paid
Tax		
Interest		
Penalty		
Total		
Signature of Revenue Officer		
Payment Reference #		