

## TAX PERIOD DUE DATES 2026

### QUARTERLY TAXES:

- Unincorporated Business Tax
- Insurance Premium Tax, Hotel & Restaurant Tax
  - Insurance Registration Fee
- Withholding Tax, Travel Tax, Excise Tax
  - Island Enhancement Fund

- March 16th, 2026  
(for Dec 2025, Jan and Feb 2026)

- June 15th, 2026  
(for Mar, Apr and May 2026)

- September 15th, 2026  
(for Jun, Jul and Aug 2026)

- December 15th, 2026  
(for Sep, Oct and Nov 2026)

- March 15th, 2027  
(for Dec 2026, Jan and Feb 2027)

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### MONTHLY TAXES

#### Value Added Tax

Jan 15th	May 15th	Sep 15th
Feb 16th	Jun 15th	Oct 15th
Mar 16th	Jul 15th	Nov 16th
Apr 15th	Aug 17th	Dec 15th

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### ANNUAL TAXES

-Property Tax  
(Due 30th June every year)

-Income Tax (Corporations)  
(Due 15th April every year or 3 ½ months after end of fiscal year)

SAINT CHRISTOPHER AND NEVIS  
INLAND REVENUE DEPARTMENT  
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**Value Added Tax**

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**ANNUAL TAXES**

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*(Due 30<sup>th</sup> June every year)*

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**e-Services**  
**any time**  
**any place**