



St. Christopher (St. Kitts) & Nevis Inland Revenue Department

Industry Advisory

BASSETERRE, ST. KITTS, April 5, 2022 (Inland Revenue Department) – The St. Kitts and Nevis Inland Revenue Department (SKNIRD) wishes to advise all entities registered as Exempt Companies under the Companies Act Cap. 21.03 of the Revised Laws of SKN 2017, Nevis International Business Corporations (NIBCs) under the Nevis Business Corporation Ordinance and Nevis Limited Liability Corporations (NLLCs) under the Nevis Limited Liability Company Ordinance that **the configuration of the e-filing portal is now complete and the Department is now ready to accept filings for the 2021 CIT-101 v4 Return. Do note that adjustments have been made to Schedule 1.** The filing Entities will be required to file the CIT-101 v4 Tax Return electronically, via the URL <https://www.sknird.com/cit-101/>. Please be reminded that the manual forms are not to be submitted to the IRD, as all filings must be done through the e-filing portal.

Do note the deadline for the submission of the 2021 filings has been extended to **Tuesday May 31, 2022.**

The SKNIRD also wishes to advise the aforementioned entities that the **filing of the 2019 and 2020 CIT-101 Returns are now past due.** Entities that have not filed their 2019 and/or 2020 Returns should **file immediately.** Failure to do so will result in the Comptroller applying the appropriate penalties in accordance with the Tax Administration and Procedures Act, Cap 20.52 of the Revised Laws of SKN 2017.

The SKNIRD would like to thank the registered agents and entities for their continued efforts in ensuring the jurisdiction meets its reporting obligations to the OECD FHTP in filing the required CIT-101 Returns.

If you have any questions regarding the return, please contact us via email at aeoi.skn@ird.gov.kn providing details of your question/concern and the name of a contact person with telephone number, where that person can be reached. You would thereafter be contacted by a member of the team at IRD.

We at the Inland Revenue Department wish you continued success and growth.

Comptroller of the Inland Revenue Department

Authorized Signatory

The Inland Revenue Department is charged with administering the tax laws of the Federation in an efficient and equitable manner, to promote voluntary compliance to maximize Revenue for the development of the Federation at the least cost to the public and in a manner that warrants the highest degree of Public confidence in our integrity, efficiency and fairness. The Inland Revenue Department is the prime revenue collections agency for the Government of St. Kitts and Nevis within the Ministry of Finance, located at Bay Road, Basseterre, St. Kitts and Charlestown, St. Kitts and Nevis, West Indies.