



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

## Tax Advisory

**BASSETERRE, ST. KITTS, 25<sup>th</sup> November 2020 (Inland Revenue Department)** – The St. Kitts and Nevis Inland Revenue Department (SKNIRD) wishes to advise that notwithstanding the first reading of the Income Tax (Amendment) Act, 2020, as a stakeholder you are welcome to share your views and comments on this Bill.

Kindly email your comments to Mr. Edward Gift at the following address:

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**Comptroller**  
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With reference to the newly inserted Section 3A(3) in the attached Amendment Act, the sentence should read “the assessable income of a company that is not resident in Saint Christopher and Nevis **shall be** the assessable income attributable to the permanent establishment in Saint Christopher and Nevis.” This amendment would be made during the second reading of the Act in Parliament.



*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.*