



USER GUIDE FOR SERVICE PROVIDERS AND REGISTERED ENTITIES

CIT-01 v3
Revision Date: 7-15-2021

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1 Introduction

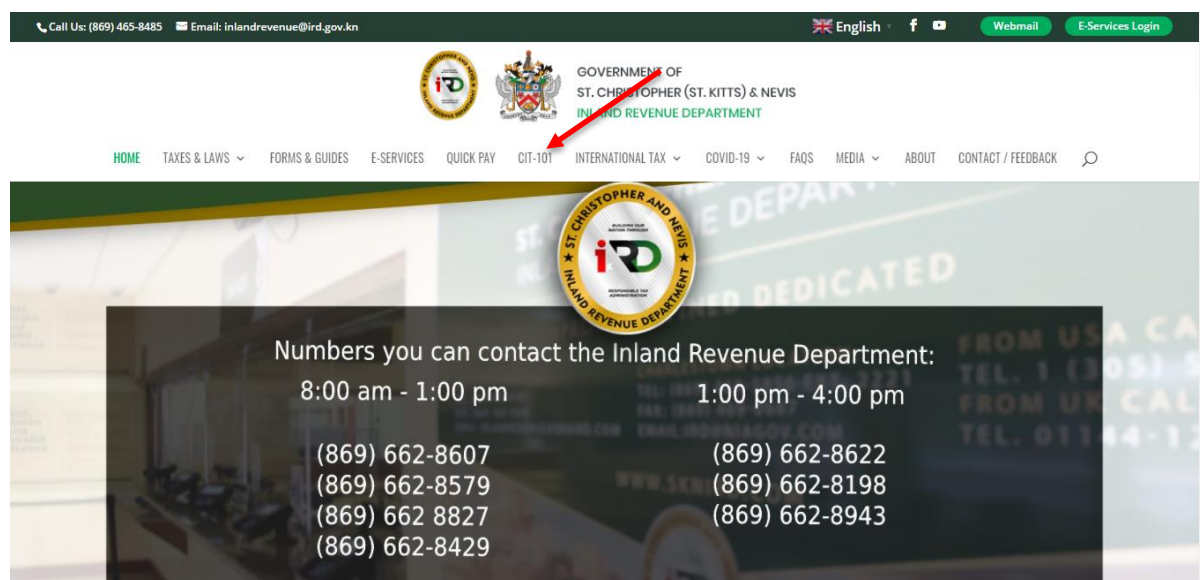
This manual is being prepared for Service Providers and Registered Entity Users. It will reflect all activities the Service Provider or the Registered Entity Users must carry out to complete the online filing process.

To access the application, go to the below URL.

Web URL:

<https://www.sknird.com/>

This screen will show the St. Kitts Nevis Inland Revenue Department (SKNIRD) homepage. Click on **CIT-101** link to access e-filing portal.



The e-filing portal will open.



There would be three options on the left of your screen.

1. **Service Provider** – to be accessed by Services Providers or other agents who wish to submit multiple returns.
2. **Supervision Centre Users** – to be accessed only by SKNIRD officers.
3. **Registered Entity** – to be accessed by entities or an authorized representative to submit one return.

This Manual applies only to Service Provider and Registered Entity Users.

2 Service Provider User

If the Service Provider has no previous login credentials, then the Service Provider can apply for a login credential. Please note that if you applied for, and received login credential previously, then there would be no need to re-apply.

2.1 Apply for Login

Click on **Apply for Login** under Service Provider.



Once you click, then the Service Provider Registration screen will open. Fill the required information and click on the **Submit** button to submit the details.

CIT-101 Corporate Income Tax Return

[Home](#) [Change Password](#)

Service Provider Registration

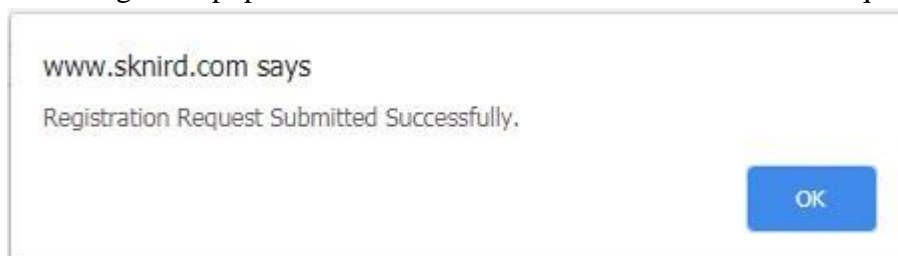
First Name* Last Name*

Email Address* Company Name

Telephone No. Extension

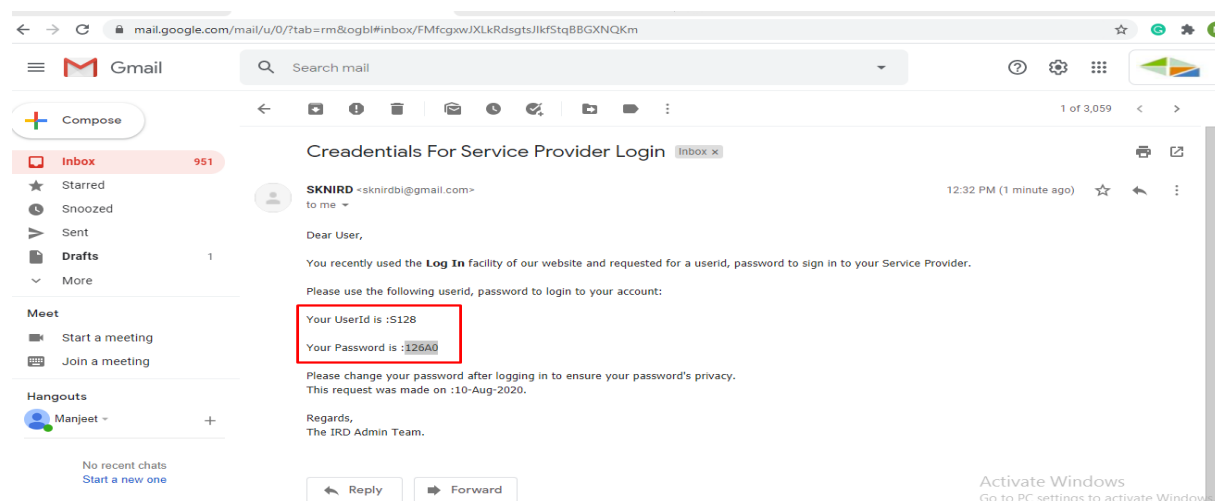
Submit

A message will populate about the successful submission of the request.



Approval Process: The Service Provider application for login credentials would be approved by the authorized officer at the SKNIRD. For further assistance in pending login credentials, email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

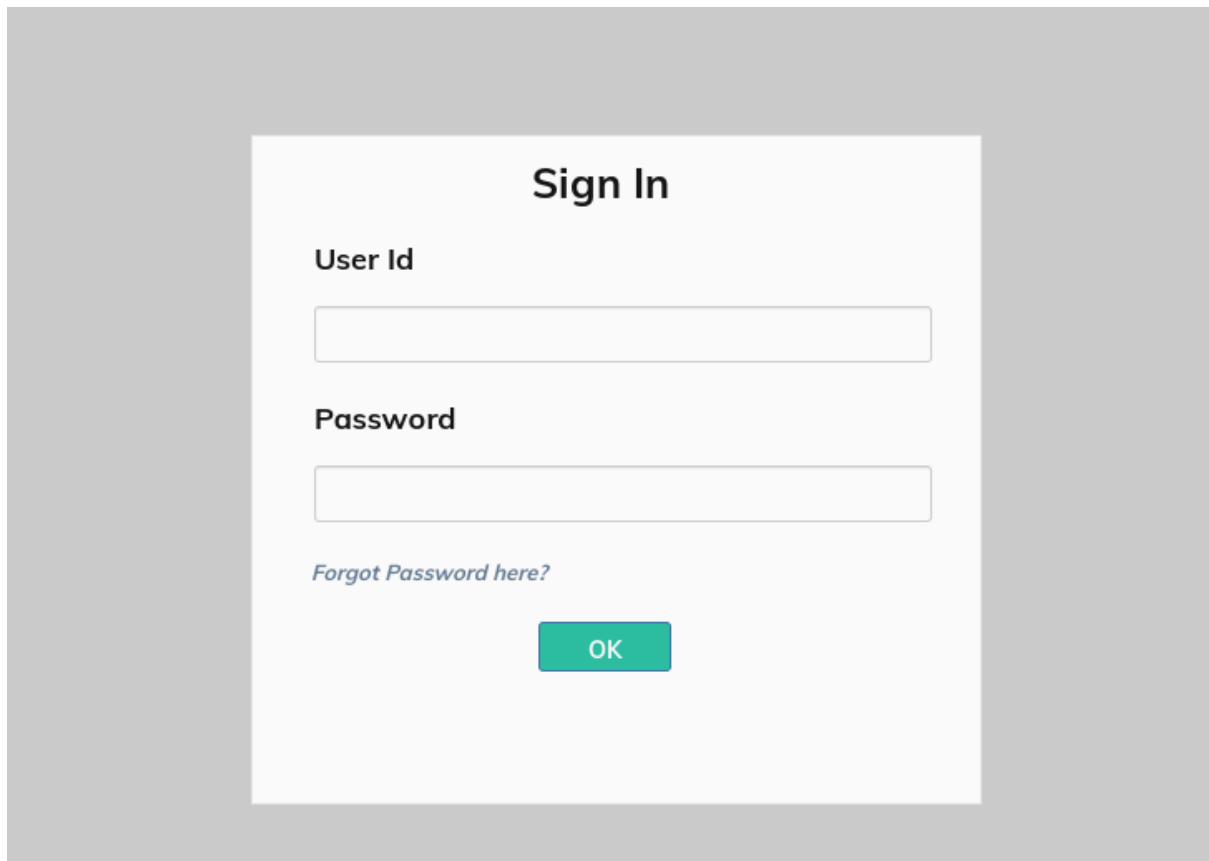
Once the login credential is approved, an email will be sent to the Service Provider's email address with the approval message and login credentials.



Return to the home page and select **Submit Return**.



The following login window will open.

A screenshot of a 'Sign In' form. The form is white and centered on a gray background. It has a title 'Sign In' at the top. Below the title are two input fields: 'User Id' and 'Password'. Below the 'Password' field is a link that says 'Forgot Password here?'. At the bottom of the form is a green button with the text 'OK'.

Sign In

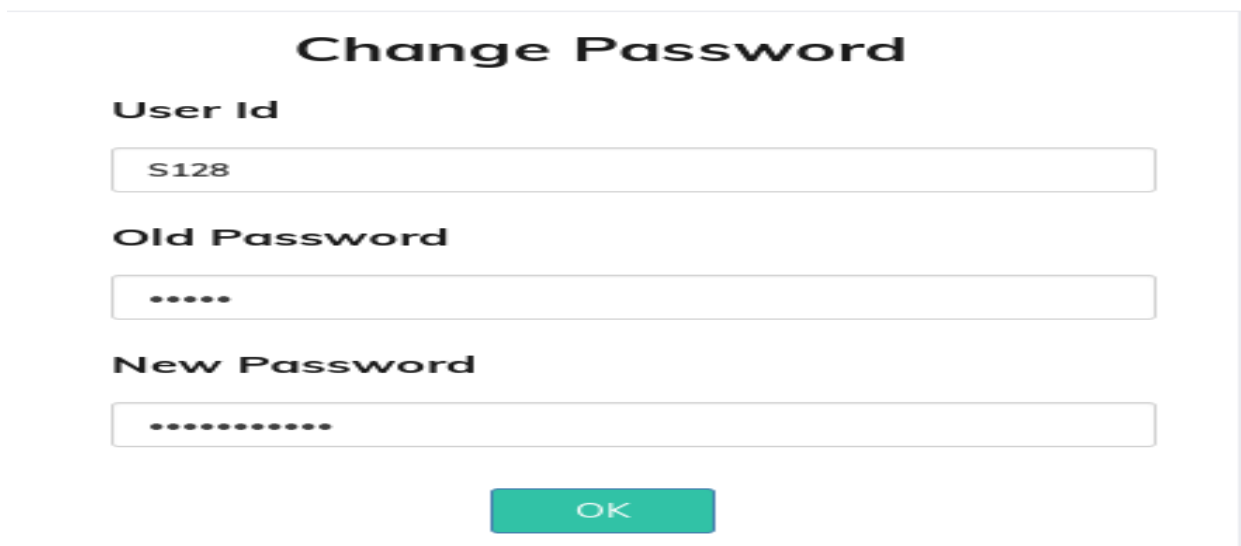
User Id

Password

Forgot Password here?

OK

The Service Provider will utilize the login credentials provided in the email.
If this is the user's first login with the emailed credentials, a change password screen will open.

A screenshot of a 'Change Password' form. The form is white and centered on a gray background. It has a title 'Change Password' at the top. Below the title are three input fields: 'User Id', 'Old Password', and 'New Password'. The 'User Id' field contains the text 'S128'. The 'Old Password' and 'New Password' fields contain dots. At the bottom of the form is a green button with the text 'OK'.

Change Password

User Id

Old Password

New Password

OK

Change Password

User Password has been changed.

User Id

Old Password

New Password

After successful login, the Service Provider window will open.

2.2 Submit Return

There are two options to submit a return. The user would have to identify if the return is being submitted for an existing client/customer or a new client/customer. An existing client is an entity which filed a previous year's CIT-101 Return. A new client is one that has never filed a CIT-101 Return. Please select the appropriate option.

2.2.1 Submit New Return for New Customer

To submit a new Return for a new customer, please select **Proceed to submit New Return** and enter the data in the taxpayer information screen.

Corporate Tax

GENERAL

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◦ [Proceed to submit New Return](#)

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CIT-101 Corporate Income Tax Return
WELCOME :SERV01 LAST (S101)

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[Proceed to submit New Return](#)

CIT-101 Return ID	Filing Year	CIT-101 Return Status	Fiscal Start Year	Fiscal Year End	Tax Payer Number	Comp Regist Number	Corp Name	Action
8919	2020	SUBMITTED	05/05/2021	02/02/2022		12345	shiwaniNew2020	Edit New Delete
8918	2020	SUBMITTED	05/05/2021	02/02/2022		12345	shiwaniProceed2020	Edit New Delete
8917	2019	SUBMITTED	12/05/2021	26/05/2021		12345	shiwaniNew2019	Edit New Delete
8916	2019	SUBMITTED	12/05/2021	26/05/2021		12345	shiwaniProceed2019	Edit New Delete
8915	2022	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit New Delete
8914	2025	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit New Delete
8913	2023	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit New Delete

12345678910...

Enter the Taxpayer Information

The user would be required to complete the taxpayer information.

The screenshot shows the 'CIT-101 Corporate Income Tax Return' form. The form is titled 'CIT-101 Corporate Income Tax Return' and 'Corporate Tax Return'. It contains several sections: General Information, Contact Information, and Company Representative Information. Fields include Company Registration Number, Taxpayer Identification Number, Corporation Name, Company Classification, Tax Year, Address of Head Office, City, Country, Zip, Business Activity, First Name, Last Name, Position, Address, City, Country, Zip, Telephone, Fax, and Email. Mandatory fields are marked with an asterisk (*).

Fill all the required information. All mandatory fields are marked with an *. Please utilize guide below when completing the same.

- *Company Registration No.* - **Mandatory field** and pertains to the registration number the entity was assigned upon registration. This is found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Taxpayer Identification No.* - Non-mandatory field that is only applicable if the entity is registered with the SKNIRD. Only taxable entities would receive a TIN and therefore be registered with the SKNIRD.
- *Corporation Name* – **Mandatory field** that refers to the name of the registered entity. This is found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Company Classification* – **Mandatory field** where a drop-down list of the entity classification is provided. The entity classification could also be found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Tax Period* – **Mandatory field** where a drop-down list of the tax periods is provided such that an appropriate selection can be made.
- *Tax year to which the return applies* – **Mandatory field** of the preceding calendar year, e.g., 1/1/2019 to 31/12/2019. This automatically pre-fills when the Tax period is selected. It can be edited for those entities who did not operate for the entire calendar period.

- Each address is specific to its own category:
 - *The head office address* - **Mandatory field** and refers to the headquarters of the Registered Entity.
 - *The St Kitts-Nevis address* - Refers to the local address of the Registered Entity (if applicable)
- *Business activity* – **Mandatory field** where a drop-down list is provided such that a selection can be made.
- *Contact Information* – **Mandatory fields** to provide information about the Registered Entity's contact person.
- *Company Representative Information* – **Mandatory fields** relate to the Registered Agent/Service Provider.

Click **Save**, followed by the **Continue** button.

Complete the Corporate Tax Return

Please note that the 2019 returns are different to the 2020 Returns. The user has to select the year for which the Return is being completed. The tax year selected would determine the Tax Return questions. The guide below applies only to the **CIT-101 v3 Tax Return (2020 Return)**. For further information on the CIT-101 or the 2019 Tax Return, please send an email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

Back Clear Form Save Continue

The User is required to select the appropriate response to the questions raised.

The purpose of question 1 is to identify the grandfathered entities (IBCs, LLCs, Exempt Companies and International Companies) that would be afforded the benefits of the exemption until June 2021. For monitoring purposes in accordance with Annex B of the 2017 and 2018 Harmful Tax Practices Progress Report on preferential regimes, these entities would need to complete the CIT-101 Return.

The question asks if the entities were incorporated before January 1, 2019. A “YES” response would prompt the user to proceed to question #2. However, if the response is “NO” this indicates the entity was registered in 2019 and is therefore not a grandfathered entity.

A follow up question seeks to establish whether the entity is a taxable entity in the Federation. An entity is a taxable entity if it is a Tax Resident or if it is a non-resident doing business through a Permanent Establishment. Please see the Income Tax Amendment Act, 2021 for a definition of the relevant terms. If the response is, “YES” then the entity falls into the taxable net, would be asked to make the Declaration and be required to complete the CIT-100 Return filed by all taxable entities. Both forms would then be submitted to the SKNIRD.

CIT-101 Corporate Income Tax Return WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

[Back](#) [Clear Form](#) [Save](#) [Continue](#)

If the entity is neither tax resident nor non-resident carrying on business in the Federation, the entity would be asked to declare where they are tax resident, sign the Declaration and submit this form to the SKNIRD. If the entity is not resident anywhere, the “No Country” option should be selected.

CIT-101 Corporate Income Tax Return WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Where are you resident for tax purposes? (a) Submit the form to Inland Revenue Department (St. Kitts or Nevis)	INDIA
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

[Back](#) [Clear Form](#) [Save](#) [Continue](#)

The purpose of question 2 is to identify whether the entity has income that is benefitting from grandfathering. Where income would not be taxable under the rules applying to non-grandfathered companies, there is no benefit from grandfathering and hence the answer to this question would be “NO”. This is in accordance with our requirement under Annex B of the Harmful Tax Practices - 2018 Progress Report on preferential regimes where one of the data items to be collected is the income benefitting from grandfathering in the close-off year and subsequent years where grandfathering is allowed.

The question asks whether the entity would have generated income in the year that would be taxable if it was not afforded the exemptions. If the entity was neither tax resident nor non-resident carrying on business through a Permanent Establishment (PE) in the Federation, the answer to this question will be “NO”. This “NO” response would prompt the respondent to proceed to question #3.

If the entity was tax resident OR non-resident and carrying on business in the Federation, AND generated income that would have been taxable if it were not afforded the exemptions, the response will be “YES”. Assessable income would then be calculated as follows:

Net Profit (See Section 3 “Charge of Income” of the Income Tax Act, Cap 20.22)

Add: Expenses and charges not allowed (See Section 10, “Deductions Allowed” of the Income Tax Act, Chap 20.22) for deductions allowed

Deduct: Exempt Income included in accounts (see Section 7 “Exemptions” of the Income Tax Act, Cap 20.22)

There are follow-up questions to be considered if the answer to the initial question is “YES”. If the response to all the questions is “No”, the entity is required to complete Schedule 1 (Grandfathered Income Schedule), which seeks to gather the description of the assessable income covered by grandfathering, the classification (from which the entity would be required to choose, Related Party IP, Non-related Party IP or Non-IP), and the amount of the assessable income covered by the grandfathering.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	<p>Schedule 1</p> <p>Description of Assessable Income Covered by Grandfathering: <input type="text"/> Classification: <input type="text"/></p> <p>Amount of Assessable Income Covered By Grandfathering: <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/></p>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

Back Clear Form Save Continue

Enter information in Schedule 1 and click on **Save**.

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text" value="test"/> Classification <input type="text" value="Related Party Intellectual Property"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text" value="2,000"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

To edit Schedule 1 information, click on **Edit**.

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text" value="Select"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>													
	<table> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> <tr> <td>test</td> <td>Related Party Intellectual Property</td> <td>2,000.00</td> <td></td> <td><input type="button" value="Edit"/></td> <td><input type="button" value="Delete"/></td> </tr> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	
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	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

After edit, click on **Save** to save the edited information.

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)
Home Change Password

Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
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	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text" value="TEST NEW"/> Classification <input type="text" value="Related Party Intellectual Property"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text" value="5,000"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>													
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Corporate Tax Return

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	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> Description of Assessable Income Covered by Grandfathering <input type="text"/> Amount of Assessable Income Covered By Grandfathering <input type="text"/> </div> <div style="width: 45%;"> Classification <input type="text"/> </div> </div> <div style="text-align: right; margin-top: 10px;"> <input type="button" value="Save"/> <input type="button" value="Close"/> </div>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>TEST NEW</td> <td>Related Party Intellectual Property</td> <td>5,000.00</td> <td></td> <td><input type="button" value="Edit"/></td> <td><input type="button" value="Delete"/></td> </tr> </tbody> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	
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Corporate Tax Return

Question No.	Questionnaire	Response												
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	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
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	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> Description of Assessable Income Covered by Grandfathering <input type="text"/> Amount of Assessable Income Covered By Grandfathering <input type="text"/> </div> <div style="width: 45%;"> Classification <input type="text"/> </div> </div> <div style="text-align: right; margin-top: 10px;"> <input type="button" value="Save"/> <input type="button" value="Close"/> </div>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>TEST NEW</td> <td>Related Party Intellectual Property</td> <td>5,000.00</td> <td></td> <td><input type="button" value="Edit"/></td> <td><input type="button" value="Delete"/></td> </tr> </tbody> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
4	Make the declaration													

A Successful Message will show for a Successfully Saved Application.

eservice.skn.sknird.com says

Information Saved Successfully.

If the response to either of the three (3) follow-up questions is “YES”, this would mean the entity is taxable and therefore be required to complete CIT-100 Return.

2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or (A) Complete and submit form CIT-100 (B) Proceed to Question 3	<input checked="" type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

The purpose of question 3 is to gather some information required under the BEPS Action 13 Minimum Standard, which seeks to help determine whether there are any Multinational Enterprises (MNEs) headquartered in the Federation or has Country-by Country Report (CbCR) obligations. Under this action, only MNEs meeting the financial threshold are required to prepare a CbCR with aggregate data on the global allocation of income, profit, taxes paid and economic activity among tax jurisdictions in which it operates.

This question seeks to establish whether the entity is part of a consolidated group (related party) that is already filing CbCR or whether the entity is designated as a “reporting entity” for CbCR purposes.

Select the appropriate responses.

3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

Declaration and Certificate

Fill the information and click on **Submit** to submit the application.

Corporate Tax

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CIT-101 Corporate Income Tax Return

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Declaration And Certificate

I hereby declare that the information given on this form is to the best of my knowledge and belief, true and correct and that I have the authority to disclose the information provided.

I understand that the Inland Revenue Department reserves the right to review this return and I can be held responsible for (i) understating, overstating or omitting data and (ii) the payment of any fees, fines and penalties associated with these actions, as defined under the Income Tax Act, the Tax Administration and Procedures Act and the Perjury Act of the Revised Laws of St. Kitts and Nevis.

Be aware that a person who makes a false declaration commits an offence under Section 5 of the Perjury Act, of the Revised Laws of Saint Christopher and Nevis and that person can upon conviction, be liable to imprisonment for a term of not less than seven years and not more than ten years, or to a fine of not less than EC\$30,000.00 and not more than EC\$50,000.00, or both.

*Signature

Software Engineer

*Date

28-May-2021

Address

Sec 16 Noida

City

Noida

Country

AFGHANISTAN

Zip

201301

Return Made

On my own behalf

As officer of a corporate body namely

As Attorney, Agent, Accountant, Manager for

As Trustee, Executor, Administrator for

#NOTE -> Please note that no changes can be made after the Return is submitted

Back To Listing

Back

Submit

Print

2.2.2 Submit New Return for Existing Customer

If an entity submitted a Return for a previous year, they can file a new Return with the data that is pre-filled from the prior year's Return. Using the same account that was used to complete the previous year's Return, search for the entity name and click on **New**.

CIT-101 Corporate Income Tax Return								WELCOME-SERV01 LAST (\$101)		
								Home Change Password		
								Proceed to submit New Return		
CIT-101 Return ID	Filing Year	CIT-101 Return Status	Fiscal Start Year	Fiscal Year End	Tax Payer Number	Comp Regist Number	Corp Name	Action		
8908	2019	SUBMITTED	01/02/2019	01/02/2020	55555	Testing	Testing New	Edit	Delete	New
8907	2017	SAVED	01/02/2021	02/02/2022	255545	NM	NM test	Edit	Delete	New
8906	2020	SUBMITTED	06/05/2021	26/05/2021	100000	1000	CORP1	Edit	Delete	New
8905	2021	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test1	Edit	Delete	New
8904	2020	SAVED	01/02/2021	02/02/2022	255545	NM	NM test1	Edit	Delete	New
8903	2021	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test	Edit	Delete	New
8902	2020	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test	Edit	Delete	New
12345678910...										

The user should be able to see his previous year's submitted data. The user would then select the appropriate Tax Year and Period.

*Company Registration Number	Testing	Taxpayer Identification Number		55555
*Corporation Name	Testing New			
*Company Classification	International Business Corporation	*Tax Year	---Select---	
*Tax year to which this return applies	01/02/2019	*To	01/02/2020	
*Address of Head Office	Sec 16 Noida			
City	Noida	Country	AFGHANISTAN	Zip 201301
St. Kitts and Nevis Address (if different from above)	A-104, Delhi			
City	Noida	Country	AFGHANISTAN	Zip 201301
*Business Activity	BANKING			

Contact Information

*First Name	Software	*Last Name	Engineer	*Position	Software Engineer
*Address	Sec 16 Noida				
City	Noida	Country	AFGHANISTAN	Zip	201301
*Telephone	254556	Fax	Software Engineer	*Email	narendar.m@lilogix.com

Company Representative Information

*First Name	Software	*Last Name	Engineer	*Position	Software Engineer
*Address	Sec 16 Noida				
City	Noida	Country	AFGHANISTAN	Zip	201301
*Telephone	9877565431	Fax	0098762	*Email	bi.support@lilogix.com

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[Save](#)
[Continue](#)

After Tax Year selection, click on **Save** and continue to next page.

*Company Registration Number	Testing	Taxpayer Identification Number		55555
*Corporation Name	Testing New			
*Company Classification	International Business Corporation	*Tax Year	2020	
*Tax year to which this return applies	01/02/2019	*To	01/02/2020	
*Address of Head Office	Sec 16 Noida			
City	Noida	Country	AFGHANISTAN	Zip 201301
St. Kitts and Nevis Address (if different from above)	A-104, Delhi			
City	Noida	Country	AFGHANISTAN	Zip 201301
*Business Activity	BANKING			

Contact Information

*First Name	Software	*Last Name	Engineer	*Position	Software Engineer
*Address	Sec 16 Noida				
City	Noida	Country	AFGHANISTAN	Zip	201301
*Telephone	254556	Fax	Software Engineer	*Email	narendar.m@lilogix.com

Company Representative Information

*First Name	Software	*Last Name	Engineer	*Position	Software Engineer
*Address	Sec 16 Noida				
City	Noida	Country	AFGHANISTAN	Zip	201301
*Telephone	9877565431	Fax	0098762	*Email	bi.support@lilogix.com

[Back To Listing](#)
[Save](#)
[Continue](#)

A Successful Message will show for Successfully Saved Application.

eservice.skn.sknird.com says

Information Saved Successfully.

[OK](#)

Complete the Corporate Tax Return

Please note that the 2019 returns are different to the 2020 Returns. The user would have the select the year for which the Return is being completed. The tax year selected would determine the Tax Return questions. The guide below applies only to the **CIT-101 v3 Tax Return**. For further information on the CIT-101 or the 2019 Tax Return, please send an email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

The user is required to select the appropriate response to the questions raised.

The purpose of question 1 is to identify the grandfathered entities (IBCs, LLCs, Exempt companies and International Companies) that would be afforded the benefits of the exemption until June 2021. For monitoring purposes in accordance with Annex B of the 2017 and 2018 Harmful Tax Practices Progress Report on preferential regimes, these entities would need to complete the CIT-101 Return.

The question asks if the entities were incorporated before January 1, 2019. A “YES” response would prompt the user to proceed to question #2. However, if the response is “NO” this indicates the entity was registered in 2019 and is therefore not a grandfathered entity.

A follow up question seeks to establish whether the entity is a taxable entity in the Federation. An entity is a taxable entity if it is a Tax Resident or if it is a non-resident doing business through a Permanent Establishment. Please see the Income Tax Amendment Act, 2021 for a definition of the relevant terms. If the response is, “YES” then the entity falls into the taxable net, would be asked to make the declaration and be required to complete the CIT-100 Return filed by all taxable entities. Both forms would then have to be submitted to the SKNIRD.

CIT-101 Corporate Income Tax Return

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

Back Clear Form Save Continue

If the entity is neither tax resident nor non-resident carrying on business in the Federation, then the entity would be asked to declare where they are tax resident, sign the Declaration and submit this form to the SKNIRD. If the entity is not resident anywhere, then the “No Country” option should be selected.

CIT-101 Corporate Income Tax Return

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Where are you resident for tax purposes? (a) Submit the form to Inland Revenue Department (St. Kitts or Nevis)	INDIA
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

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The purpose of question 2 is to identify whether the entity has income that is benefitting from grandfathering. Where income would not be taxable under the rules applying to non-grandfathered companies, there is no benefit from grandfathering and hence the answer to this question would be “NO”. This is in accordance with our requirement under Annex B of the Harmful Tax Practices - 2018 Progress Report on preferential regimes where one of the data items to be collected is the income benefitting from grandfathering in the close-off year and subsequent years where grandfathering is allowed.

The question asks whether the entity would have generated income in the year that would be taxable if it was not afforded the exemptions. If the entity was neither tax resident nor non-resident carrying on business through a PE in the Federation in, then the answer to this question will be “NO”. This “NO” response would prompt the respondent to proceed to question #3.

If the entity was tax resident OR non-resident and carrying on business in the Federation, AND generated income that would have been taxable if it were not afforded the exemptions, then the response will be “YES”. Assessable income would then be calculated as follows:

Net Profit (See Section 3 “Charge of Income” of the Income Tax Act, Cap 20.22)

Add: Expenses and charges not allowed (See Section 10, “Deductions Allowed” of the Income Tax Act, Chap 20.22) for deductions allowed

Deduct: Exempt Income included in accounts (see Section 7 “Exemptions” of the Income Tax Act, Cap 20.22.

There are follow-up questions to be considered if the answer to the initial question is “YES”. If the response to all the questions is “No”, the entity is required to complete Schedule 1 (Grandfathered Income Schedule), which seeks to gather the description of the assessable income covered by grandfathering, the classification (from which the entity would be required to choose, Related Party IP, Non-related Party IP or Non-IP), and the amount of the assessable income covered by the grandfathering.

The screenshot shows the 'CIT-101 Corporate Income Tax Return' form. The header bar is green with 'WELCOME: SERV01 LAST (5101)' and navigation links 'Home' and 'Change Password'. Below the header, the title 'Corporate Tax Return' is displayed. The form contains a table of questions and a 'Schedule 1' section.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
<p>Schedule 1</p> <p>Description of Assessable Income Covered by Grandfathering: <input type="text"/></p> <p>Classification: <input type="text"/></p> <p>Amount of Assessable Income Covered By Grandfathering: <input type="text"/></p> <p><input type="button" value="Save"/> <input type="button" value="Close"/></p>		
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

At the bottom right, there are buttons: 'Back', 'Clear Form', 'Save', and 'Continue'.

Enter information in Schedule 1 and Click on **Save**.

This screenshot shows the same form as the previous one, but with the 'Schedule 1' section filled out. The input fields for 'Description of Assessable Income Covered by Grandfathering', 'Classification', and 'Amount of Assessable Income Covered By Grandfathering' are highlighted with red boxes. The 'Classification' dropdown menu is also highlighted with a red box and set to 'Related Party Intellectual Property'.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
<p>Schedule 1</p> <p>Description of Assessable Income Covered by Grandfathering: <input type="text" value="test"/></p> <p>Classification: <input type="text" value="Related Party Intellectual Property"/></p> <p>Amount of Assessable Income Covered By Grandfathering: <input type="text" value="2,000"/></p> <p><input type="button" value="Save"/> <input type="button" value="Close"/></p>		
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

At the bottom right, there are buttons: 'Back', 'Clear Form', 'Save', and 'Continue'.

Click on **Edit** to edit the Schedule 1 information in Question No. 2.

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering: <input type="text"/> Classification: <input type="text"/> Select Amount of Assessable Income Covered By Grandfathering: <input type="text"/> Save Close													
	<table> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>test</td> <td>Related Party Intellectual Property</td> <td>2,000.00</td> <td></td> <td>Edit</td> <td>Delete</td> </tr> </tbody> </table>		Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	test	Related Party Intellectual Property	2,000.00		Edit	Delete
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
test	Related Party Intellectual Property	2,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

Back Clear Form Save Continue

After edit, click on **Save** to save the edited information.

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering: <input type="text"/> Classification: <input type="text"/> Related Party Intellectual Property Amount of Assessable Income Covered By Grandfathering: <input type="text"/> Save Close													
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Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
test	Related Party Intellectual Property	2,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

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CIT-101 Corporate Income Tax Return
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering: <input type="text"/> Classification: <input type="text"/> Select Amount of Assessable Income Covered By Grandfathering: <input type="text"/> Save Close													
	<table> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>TEST NEW</td> <td>Related Party Intellectual Property</td> <td>5,000.00</td> <td></td> <td>Edit</td> <td>Delete</td> </tr> </tbody> </table>		Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

Back Clear Form Save Continue

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering: <input type="text"/> Classification: <input type="text"/> Select: <input type="text"/> Amount of Assessable Income Covered By Grandfathering: <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>TEST NEW</td> <td>Related Party Intellectual Property</td> <td>5,000.00</td> <td></td> <td>Edit</td> <td>Delete</td> </tr> </tbody> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
4	Make the declaration													

A Successful Message will show for Successful Saved Application.

eservicecsskn.sknird.com says

Information Saved Successfully.

If the response to either of the three (3) follow-up questions is “YES”, this would mean the entity is taxable and therefore be required to complete CIT-100 Return.

2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(A) Complete and submit form CIT-100 (B) Proceed to Question 3	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

The purpose of question 3 is to gather some information required under the BEPS Action 13 Minimum Standard which seeks to help determine whether there are any Multinational Enterprises (MNEs) headquartered in the Federation or has CbCR obligations. Under this action, only MNEs meeting the financial threshold are required to prepare a Country-by-Country report (CbCR) with aggregate data on the global allocation of income, profit, taxes paid and economic activity among tax jurisdictions in which it operates.

This question seeks to establish whether the entity is a part of a consolidated group (related party) that is already filing a CbCR or whether the entity is designated as a “reporting entity” for CbCR purposes.

Select the appropriate responses.

3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

Back

Clear Form

Save

Continue

3 Registered Entity

The Registered Entity would be able to perform most of the functions as the Service Provider User. This includes applying for login, submitting a return for an existing client and submitting a Return a new client.

If the Registered Entity has no previous login credentials then the Registered Entity can apply for a login credential. Please note that if you applied for, and received login credential previously, then there would be no need to re-apply.

3.1 Apply for Login

Click on **Apply for Login** under Registered Entity.



Once you click, then Registered Entity Registration screen will open. Fill the required information and click on **Submit** button to submit the details.

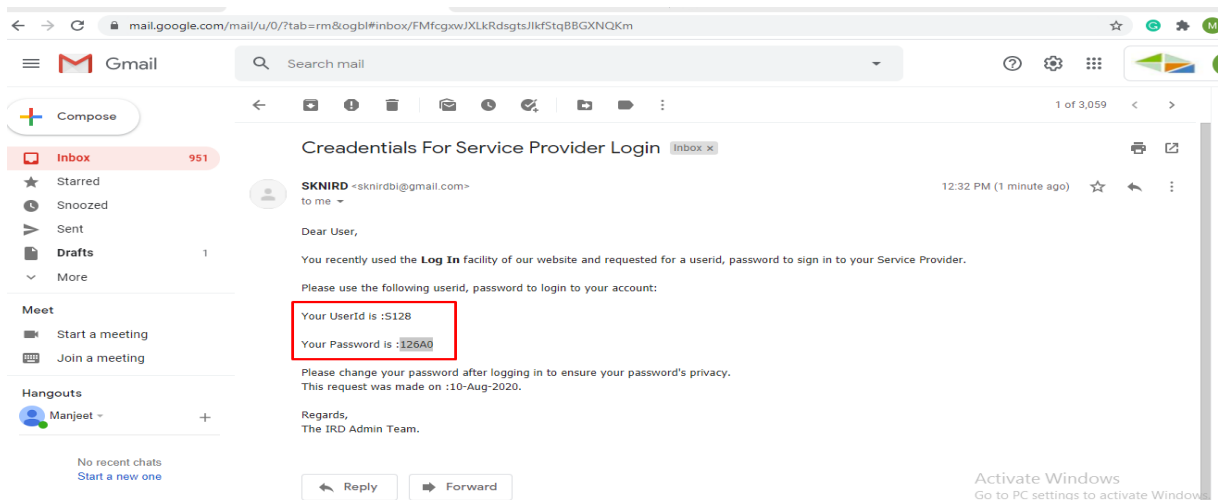
A screenshot of the 'Registered Entity Registration' form within the CIT-101 portal. The form includes input fields for 'First Name*', 'Last Name*', 'Email Address*', 'Company Name', 'Telephone No.', and 'Extension'. A green 'Submit' button is located at the bottom right of the form area. The left sidebar remains visible with 'Apply for Login' selected.

A message will populate about the successfully submission of request.

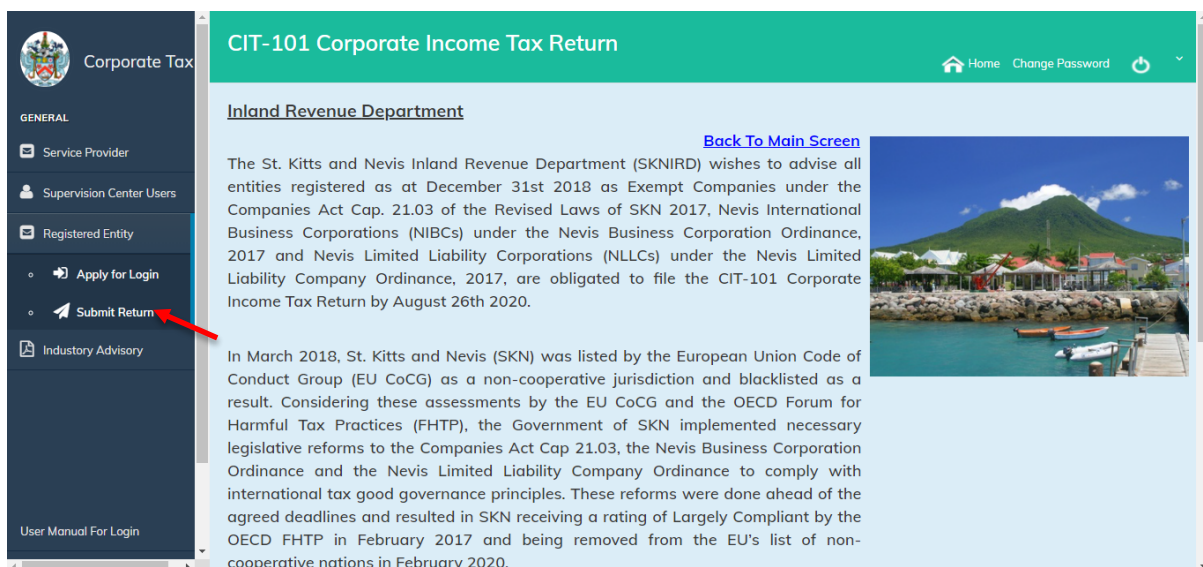


Approval Process: The Registered Entity Application for login credentials would be approved by the authorized officer at the SKNIRD. For further assistance in pending login credentials email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

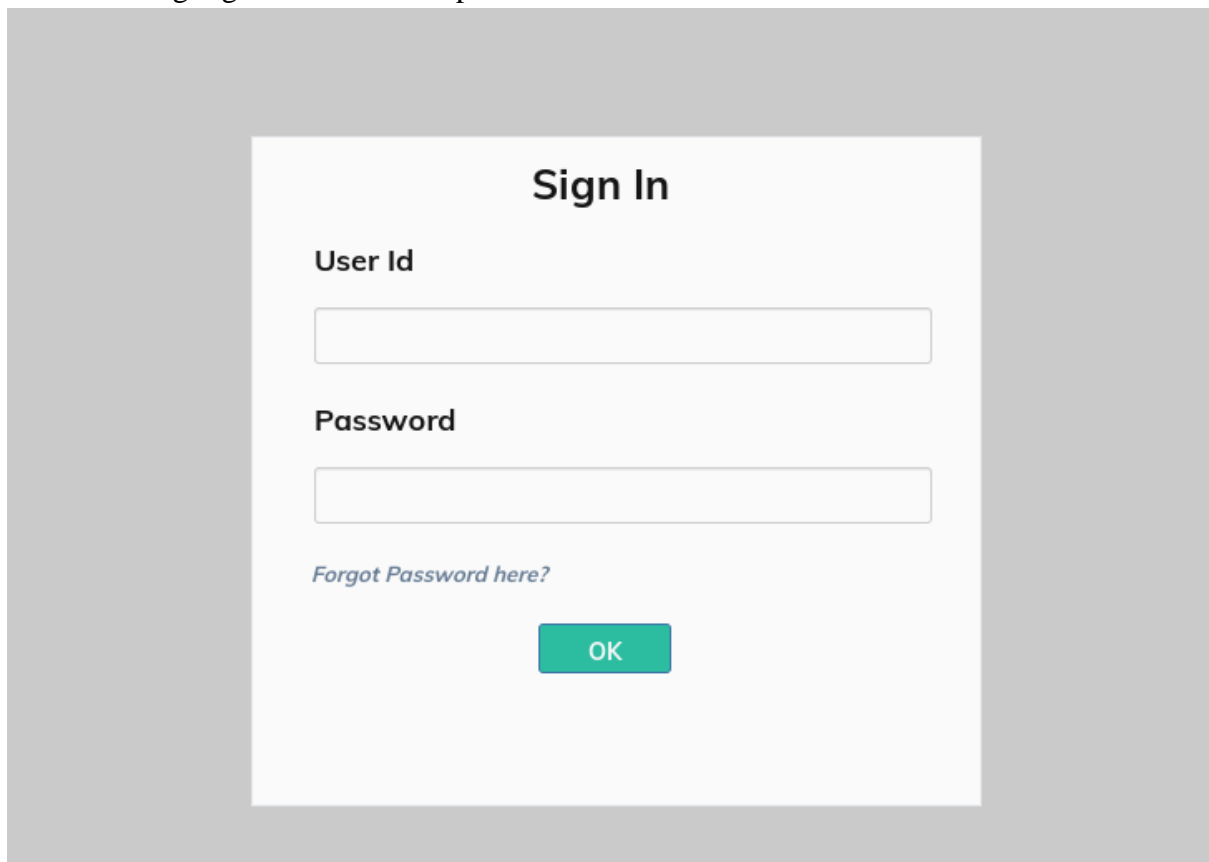
Once the login credential is approved, then an email will be sent to Service Provider's email address with the approval message and login credentials.



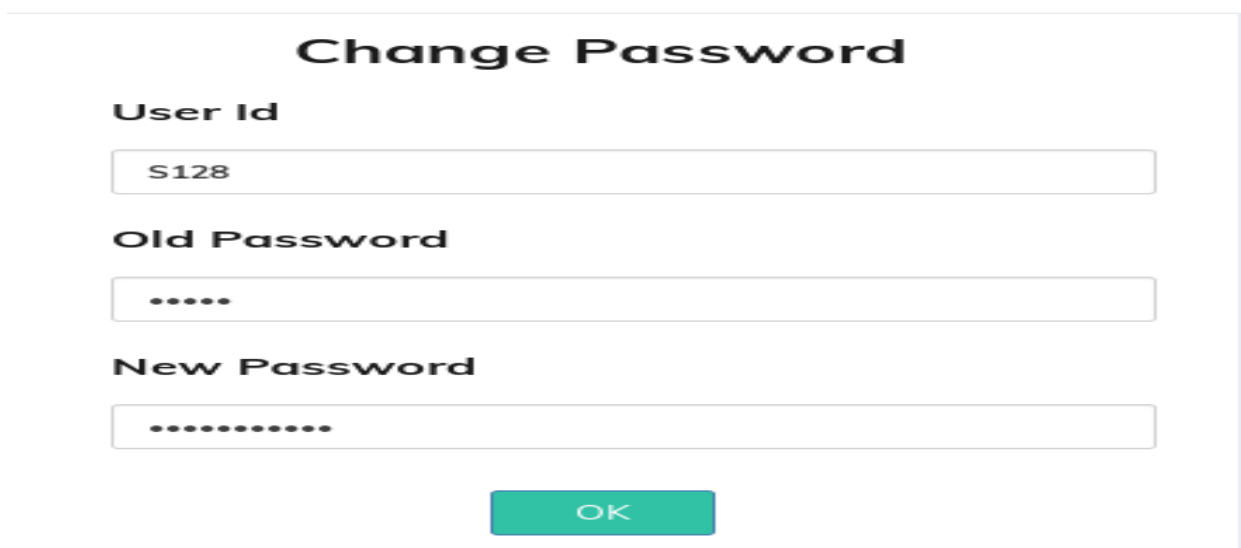
Return to the home page and select **Submit Return**.



The following login window will open.

A screenshot of a 'Sign In' window. The window has a white background and is centered on a gray background. It contains the title 'Sign In' at the top. Below the title are two input fields: 'User Id' and 'Password'. The 'User Id' field contains the text 'S128'. Below the 'Password' field is a link that says 'Forgot Password here?'. At the bottom of the window is a green button with the text 'OK'.

Registered Entity's will then utilize the login credentials provided in the email.
If this is the user's first login with the emailed credentials, then a change password screen will open.

A screenshot of a 'Change Password' window. The window has a white background and is centered on a gray background. It contains the title 'Change Password' at the top. Below the title are three input fields: 'User Id', 'Old Password', and 'New Password'. The 'User Id' field contains the text 'S128'. The 'Old Password' field contains five dots. The 'New Password' field contains ten dots. At the bottom of the window is a green button with the text 'OK'.

Change Password

User Password has been changed.

User Id

Old Password

New Password

OK

After successful login, Registered Entity Window will open.

3.2 Submit Return

There are two options to submit a return. The user would have to identify if the return is being submitted is for an existing client/customer or a new client/customer. An existing client is an entity which filed a previous year's CIT-101 Return. A new client is one that never filed a CIT-101 Return. Please select the appropriate action.

3.2.1 Submit New Return for New Customer

To submit a new Return for a new customer you have to select **Proceed to submit New Return** and enter the data in the taxpayer information screen.

Corporate Tax

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Proceed to submit New Return

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Proceed to submit New Return

CIT-101 Return ID	Filing Year	CIT-101 Return Status	Fiscal Start Year	Fiscal Year End	Tax Payer Number	Comp Regist Number	Corp Name	Action
8919	2020	SUBMITTED	05/05/2021	02/02/2022		12345	shiwaniNew2020	Edit Delete
8918	2020	SUBMITTED	05/05/2021	02/02/2022		12345	shiwaniProceed2020	Edit Delete
8917	2019	SUBMITTED	12/05/2021	26/05/2021		12345	shiwaniNew2019	Edit Delete
8916	2019	SUBMITTED	12/05/2021	26/05/2021		12345	shiwaniProceed2019	Edit Delete
8915	2022	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit Delete
8914	2025	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit Delete
8913	2023	SAVED	12/05/2021	26/05/2021	123	12345	mm	Edit Delete

12345678910...

Enter the Taxpayer Information

The user would be required to complete the taxpayer information.

Fill all the required information. All mandatory fields are marked with an *. Please utilize the guide below when completing the same.

- *Company Registration No.* - **Mandatory field** and pertains to the registration number the entity was assigned upon registration. This is found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Taxpayer Identification No.* - Non-mandatory field that is only applicable if the entity is registered with the SKNIRD. Only taxable entities would receive a TIN and therefore be registered with the SKNIRD.
- *Corporation Name* – **Mandatory field** that refers to the name of the registered entity. This is found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Company Classification* – **Mandatory field** where a drop-down list is of the entity classification is provided. The entity classification could also be found on the Incorporation Certificate received from the Financial Services Regulatory Commission (FSRC).
- *Tax Period* – **Mandatory field** where a drop-down list of the tax periods is provided such that an appropriate selection can be made.
- *Tax year to which the return applies* – **Mandatory field** of the preceding calendar year. E.g. 1/1/2019 to 31/12/2019. This automatically pre-filled when the Tax period is selected. It can be edited for those entities who did not operate for the entire calendar period.

Each address is specific to its own category:

- *The head office address* - **Mandatory field** and refers to the headquarters of the Registered Entity.
- *The St Kitts-Nevis address* - Refers to the local address of the Registered Entity (if applicable)
- *Business activity* – **Mandatory field** where a drop-down list is provided such that a selection can be made.
- *Contact Information* – **Mandatory fields** to provide information about the Registered Entity's contact person.
- *Company Representative Information* – **Mandatory fields** relate to the Registered Agent/Service Provider.

Then click the **Save**, and then the **Continue** button.

Complete the Corporate Tax Return

Please note that the 2019 returns are different to the 2020 Returns. The user would have to select the year for which the Return is being completed. The tax year selected would determine the Tax Return questions. The guide below applies only to the **CIT-101 v3 Tax Return**. For further information on the CIT-101 or the 2019 Tax Return, please send an email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

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The User is required to select the appropriate response to the questions raised.

The purpose of question 1 is to identify the grandfathered entities (IBCs, LLCs, Exempt companies and International Companies) that would be afforded the benefits of the exemption until June 2021. For monitoring purposes in accordance with Annex B of the 2017 and 2018 Harmful Tax Practices Progress Report on preferential regimes, these entities would need to complete the CIT-101 Return.

The question asks if the entities were incorporated before January 1, 2019. A “YES” response would prompt the user to proceed to question #2. However, if the response is “NO” this indicates the entity was registered in 2019 and is therefore not a grandfathered entity.

A follow up question seeks to establish whether the entity is a taxable entity in the Federation. An entity is a taxable entity if it is a Tax Resident or if it is a non-resident doing business through a Permanent Establishment. Please see the Income Tax Amendment Act, 2021 for a definition of the relevant terms. If the response is, “YES” then the entity falls into the taxable net, would be asked to make the declaration and be required to complete the CIT-100 Return filed by all taxable entities. Both forms would then have to be submitted to the SKNIRD.

CIT-101 Corporate Income Tax Return WELCOME-SERV01 LAST (S101)

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

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If the entity is neither tax resident nor non-resident carrying on business in the Federation, then the entity would be asked to declare where they are tax resident, sign the Declaration and submit this form to the SKNIRD. If the entity is not resident anywhere, then the “No Country” option should be selected.

CIT-101 Corporate Income Tax Return WELCOME-SERV01 LAST (S101)

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Where are you resident for tax purposes? (a) Submit the form to Inland Revenue Department (St. Kitts or Nevis)	INDIA
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

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The purpose of question 2 is to identify whether the entity has income that is benefitting from grandfathering. Where income would not be taxable under the rules applying to non-grandfathered companies, there is no benefit from grandfathering and hence the answer to this question would be “NO”. This is in accordance with our requirement under Annex B of the Harmful Tax Practices - 2018 Progress Report on preferential regimes where one of the data items to be collected is the income benefitting from grandfathering in the close-off year and subsequent years where grandfathering is allowed.

The question asks whether the entity would have generated income in the year that would be taxable if it was not afforded the exemptions. If the entity was neither tax resident nor non-resident carrying on business through a PE in the Federation in, then the answer to this question will be “NO”. This “NO” response would prompt the respondent to proceed to question #3.

If the entity was tax resident OR non-resident and carrying on business in the Federation, AND generated income that would have been taxable if it were not afforded the exemptions, then the response will be “YES”. Assessable income would then be calculated as follows:

Net Profit (See Section 3 “Charge of Income” of the Income Tax Act, Cap 20.22)

Add: Expenses and charges not allowed (See Section 10, “Deductions Allowed” of the Income Tax Act, Chap 20.22) for deductions allowed

Deduct: Exempt Income included in accounts (see Section 7 “Exemptions” of the Income Tax Act, Cap 20.22.

There are follow-up questions to be considered if the answer to the initial question is “YES”. If the response to all the questions is “No”, the entity is required to complete Schedule 1 (Grandfathered Income Schedule), which seeks to gather the description of the assessable income covered by grandfathering, the classification (from which the entity would be required to choose, Related Party IP, Non-related Party IP or Non-IP), and the amount of the assessable income covered by the grandfathering.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Schedule 1 Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text"/> Amount of Assessable Income Covered By Grandfathering <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

Back Clear Form Save Continue

Enter information in Schedule 1 and click on **Save**.

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WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text" value="test"/> Classification <input type="text" value="Related Party Intellectual Property"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text" value="2,000"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

To edit **Schedule 1** information, click on **Edit** to edit.

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text" value="Select"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>													
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Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

After edit, Click on **Save** to save the edited information.

CIT-101 Corporate Income Tax Return
WELCOME: SERV01 LAST (5101)
Home Change Password

Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text" value="TEST NEW"/> Classification <input type="text" value="Related Party Intellectual Property"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text" value="5,000"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>													
	<table> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> <tr> <td>test</td> <td>Related Party Intellectual Property</td> <td>2,000.00</td> <td></td> <td><input type="button" value="Edit"/></td> <td><input type="button" value="Delete"/></td> </tr> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

CIT-101 Corporate Income Tax Return
WELCOME:SERV01 LAST (5101)
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text"/> Select <input type="text"/> Amount of Assessable Income Covered By Grandfathering <input type="text"/> Save Close													
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3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

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CIT-101 Corporate Income Tax Return
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Schedule 1 Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text"/> Select <input type="text"/> Amount of Assessable Income Covered By Grandfathering <input type="text"/> Save Close													
	<table> <thead> <tr> <th>Description of Assessable Income Covered by Grandfathering</th> <th>Classification</th> <th>Amount of Assessable Income Covered By Grandfathering</th> <th>New Activity</th> <th>Edit</th> <th>Delete</th> </tr> </thead> <tbody> <tr> <td>TEST NEW</td> <td>Related Party Intellectual Property</td> <td>5,000.00</td> <td></td> <td>Edit</td> <td>Delete</td> </tr> </tbody> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
4	Make the declaration													

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A Successful Message will show for Successful Saved Application.

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Information Saved Successfully.

OK

If the response to either of the three (3) follow-up questions is “YES”, this would mean the entity is taxable and therefore be required to complete CIT-100 Return.

2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or (A) Complete and submit form CIT-100 (B) Proceed to Question 3	<input checked="" type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

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The purpose of question 4 is to gather some information required under the BEPS Action 13 Minimum Standard which seeks to help determine whether there are any Multinational Enterprises (MNEs) headquartered in the Federation or has CbCR obligations. Under this action, only MNEs meeting the financial threshold are required to prepare a Country-by-Country report (CbCR) with aggregate data on the global allocation of income, profit, taxes paid and economic activity among tax jurisdictions in which it operates.

This question seeks to establish whether the entity is a part of a consolidated group (related party) that is already filing a CbCR or whether the entity is designated as a “reporting entity” for CbCR purposes.

Select the appropriate responses.

3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

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Declaration and Certificate

Fill the information and click on **Submit** to submit the application.

Corporate Tax Return

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Corporate Tax Return

Declaration And Certificate

I hereby declare that the information given on this form is to the best of my knowledge and belief, true and correct and that I have the authority to disclose the information provided.

I understand that the Inland Revenue Department reserves the right to review this return and I can be held responsible for (i) understating, overstating or omitting data and (ii) the payment of any fees, fines and penalties associated with these actions, as defined under the Income Tax Act, the Tax Administration and Procedures Act and the Perjury Act of the Revised Laws of St. Kitts and Nevis.

Be aware that a person who makes a false declaration commits an offence under Section 5 of the Perjury Act, of the Revised Laws of Saint Christopher and Nevis and that person can upon conviction, be liable to imprisonment for a term of not less than seven years and not more than ten years, or to a fine of not less than EC\$30,000.00 and not more than EC\$50,000.00, or both.

***Signature**

***Date**

Address

City **Country** **Zip**

Return Made

On my own behalf

As officer of a corporate body namely

As Attorney, Agent, Accountant, Manager for

As Trustee, Executor, Administrator for

#NOTE:- Please note that no changes can be made after the Return is submitted

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3.2.2 Submit New Return for Existing Customer

If an entity submitted a Return for previous year, then they can file a new Return with the data that is pre-filled from the prior year's Return. Using the same account that was used to complete the previous year's Return, search for the entity name and click on **New**.

CIT-101 Corporate Income Tax Return								
WELCOME :SERV01 LAST (5101)								
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Proceed to submit New Return								
CIT-101 Return ID	Filing Year	CIT-101 Return Status	Fiscal Start Year	Fiscal Year End	Tax Payer Number	Comp Regist Number	Corp Name	Action
8908	2019	SUBMITTED	01/02/2019	01/02/2020	55555	Testing	Testing New	Edit Delete New
8907	2017	SAVED	01/02/2021	02/02/2022	255545	NM	NM test	Edit Delete New
8906	2020	SUBMITTED	06/05/2021	26/05/2021	100000	1000	CORP1	Edit Delete New
8905	2021	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test1	Edit Delete New
8904	2020	SAVED	01/02/2021	02/02/2022	255545	NM	NM test1	Edit Delete New
8903	2021	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test	Edit Delete New
8902	2020	SUBMITTED	01/02/2021	02/02/2022	255545	NM	NM test	Edit Delete New
12345678910...								

The user should be able to see his previous year's submitted data. The user would then select the appropriate Tax Year and period.

*Company Registration Number	Testing	taxpayer identification number	55555
*Corporation Name	Testing New		
*Company Classification	International Business Corporation	*Tax Year	---Select---
*Tax year to which this return applies	01/02/2019	*To	01/02/2020
*Address of Head Office	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
St. Kitts and Nevis Address (if different from above)	A-104, Delhi		
City	Noida	Country	AFGHANISTAN
*Business Activity	BANKING		
Contact Information			
*First Name	Software	*Last Name	Engineer
*Address	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
*Telephone	254556	*Fax	Software Engineer
Company Representative Information			
*First Name	Software	*Last Name	Engineer
*Address	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
*Telephone	9877565431	*Fax	0098762
Back To Listing Save Continue			

After Tax Year selection, Click on **Save** and **Continue** to next page.

*Company Registration Number	Testing	Taxpayer Identification Number	55555
*Corporation Name	Testing New		
*Company Classification	International Business Corporation	*Tax Year	2020
*Tax year to which this return applies	01/02/2019	*To	01/02/2020
*Address of Head Office	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
Zip	201301		
St. Kitts and Nevis Address (if different from above)	A- 104, Delhi		
City	Noida	Country	AFGHANISTAN
Zip	201301		
*Business Activity	BANKING		
Contact Information			
*First Name	Software	*Last Name	Engineer
*Position	Software Engineer		
*Address	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
Zip	201301		
*Telephone	254556	Fax	Software Engineer
*Email	narendar.m@lelogix.com		
Company Representative Information			
*First Name	Software	*Last Name	Engineer
*Position	Software Engineer		
*Address	Sec 16 Noida		
City	Noida	Country	AFGHANISTAN
Zip	201301		
*Telephone	9877565431	Fax	0098762
*Email	bi.support@lelogix.com		
Back To Listing Save Continue			

A Successful Message will show for Successful Saved Application.

eservice.skn.sknird.com says

Information Saved Successfully.

OK

Complete the Corporate Tax Return

Please note that the 2019 returns are different to the 2020 Returns. The user would have the select the year for which the Return is being completed. The tax year selected would determine the Tax Return questions. The guide below applies only to the **CIT-101 v3 Tax Return**. For further information on the CIT-101 or the 2019 Tax Return, please send an email inquiry to aeoi.skn@ird.gov.kn or contact any member of the SKNIRD International Tax Unit.

CIT-101 Corporate Income Tax Return
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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

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The User is required to select the appropriate response to the questions raised.

The purpose of question 1 is to identify the grandfathered entities (IBCs, LLCs, Exempt companies and International Companies) that would be afforded the benefits of the exemption until June 2021. For monitoring purposes in accordance with Annex B of the 2017 and 2018 Harmful Tax Practices Progress Report on preferential regimes, these entities would need to complete the CIT-101 Return.

The question asks if the entities were incorporated before January 1, 2019. A “YES” response would prompt the user to proceed to question #2. However, if the response is “NO” this indicates the entity was registered in 2019 and is therefore not a grandfathered entity.

A follow up question seeks to establish whether the entity is a taxable entity in the Federation. An entity is a taxable entity if it is a Tax Resident or if it is a non-resident doing business through a Permanent Establishment. Please see the Income Tax Amendment Act, 2021 for a definition of the relevant terms. If the response is, “YES” then the entity falls into the taxable net, would be asked to make the declaration and be required to complete the CIT-100 Return filed by all taxable entities. Both forms would then have to be submitted to the SKNIRD.

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

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If the entity is neither tax resident nor non-resident carrying on business in the Federation, then the entity would be asked to declare where they are tax resident, sign the Declaration and submit

this form to the SKNIRD. If the entity is not resident anywhere, then the “No Country” option should be selected.

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Where are you resident for tax purposes? (a) Submit the form to Inland Revenue Department (St. Kitts or Nevis)	INDIA
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

The purpose of question 2 is to identify whether the entity has income that is benefitting from grandfathering. Where income would not be taxable under the rules applying to non-grandfathered companies, there is no benefit from grandfathering and hence the answer to this question would be “NO”. This is in accordance with our requirement under Annex B of the Harmful Tax Practices - 2018 Progress Report on preferential regimes where one of the data items to be collected is the income benefitting from grandfathering in the close-off year and subsequent years where grandfathering is allowed.

The question asks whether the entity would have generated income in the year that would be taxable if it was not afforded the exemptions. If the entity was neither tax resident nor non-resident carrying on business through a PE in the Federation in, then the answer to this question will be “NO”. This “NO” response would prompt the respondent to proceed to question #3.

If the entity was tax resident OR non-resident and carrying on business in the Federation, AND generated income that would have been taxable if it were not afforded the exemptions, then the response will be “YES”. Assessable income would then be calculated as follows:

Net Profit (See Section 3 “Charge of Income” of the Income Tax Act, Cap 20.22)

Add: Expenses and charges not allowed (See Section 10, “Deductions Allowed” of the Income Tax Act, Chap 20.22) for deductions allowed

Deduct: Exempt Income included in accounts (see Section 7 “Exemptions” of the Income Tax Act, Cap 20.22)

There are follow-up questions to be considered if the answer to the initial question is “YES”. If the response to all the questions is “No”, the entity is required to complete Schedule 1 (Grandfathered Income Schedule), which seeks to gather the description of the assessable income covered by grandfathering, the classification (from which the entity would be required to choose, Related Party IP, Non-related Party IP or Non-IP), and the amount of the assessable income covered by the grandfathering.

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

Enter information in Schedule 1 and Click on **Save**.

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Corporate Tax Return

Question No.	Questionnaire	Response
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department	
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text" value="test"/> Classification <input type="text" value="Related Party Intellectual Property"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text" value="2,000"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>	
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No
4	Make the declaration	

Click on **Edit** to edit the Schedule 1 information in Question No. 2.

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <input type="text"/> Classification <input type="text"/> </div> <div> Amount of Assessable Income Covered By Grandfathering <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div> </div>													
	<table> <tr> <th>Description of Assessable Income Covered by Grandfathering</th><th>Classification</th><th>Amount of Assessable Income Covered By Grandfathering</th><th>New Activity</th><th>Edit</th><th>Delete</th></tr> <tr> <td>test</td><td>Related Party Intellectual Property</td><td>2,000.00</td><td></td><td><input type="button" value="Edit"/></td><td><input type="button" value="Delete"/></td></tr> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
test	Related Party Intellectual Property	2,000.00		<input type="button" value="Edit"/>	<input type="button" value="Delete"/>									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

After edit, Click on **Save** to save the edited information.

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <div>TEST NEW</div> Classification <div>Related Party Intellectual Property</div> </div> <div> Amount of Assessable Income Covered By Grandfathering <div>5,000</div> <div>Save Close</div> </div> </div>													
	<table> <tr> <th>Description of Assessable Income Covered by Grandfathering</th><th>Classification</th><th>Amount of Assessable Income Covered By Grandfathering</th><th>New Activity</th><th>Edit</th><th>Delete</th></tr> <tr> <td>test</td><td>Related Party Intellectual Property</td><td>2,000.00</td><td></td><td>Edit</td><td>Delete</td></tr> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	test	Related Party Intellectual Property	2,000.00		Edit	Delete	
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test	Related Party Intellectual Property	2,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <div></div> Classification <div>Select</div> </div> <div> Amount of Assessable Income Covered By Grandfathering <div></div> <div>Save Close</div> </div> </div>													
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Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	(a) Complete schedule 4 (see Appendix C)													
4	Make the declaration													

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CIT-101 Corporate Income Tax Return
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Corporate Tax Return

Question No.	Questionnaire	Response												
1	Were you incorporated before January 1, 2019?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	Are you either a tax resident or a non-resident with a Business Enterprise in St. Kitts and Nevis?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	(a) Complete the form CIT-100 (b) Submit both forms to Inland Revenue Department													
2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or	<input type="radio"/> Yes <input checked="" type="radio"/> No												
	<div> <div>Schedule 1</div> <div> Description of Assessable Income Covered by Grandfathering <div></div> Classification <div>Select</div> </div> <div> Amount of Assessable Income Covered By Grandfathering <div></div> <div>Save Close</div> </div> </div>													
	<table> <tr> <th>Description of Assessable Income Covered by Grandfathering</th><th>Classification</th><th>Amount of Assessable Income Covered By Grandfathering</th><th>New Activity</th><th>Edit</th><th>Delete</th></tr> <tr> <td>TEST NEW</td><td>Related Party Intellectual Property</td><td>5,000.00</td><td></td><td>Edit</td><td>Delete</td></tr> </table>	Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete	TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete	
Description of Assessable Income Covered by Grandfathering	Classification	Amount of Assessable Income Covered By Grandfathering	New Activity	Edit	Delete									
TEST NEW	Related Party Intellectual Property	5,000.00		Edit	Delete									
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No												
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input type="radio"/> Yes <input checked="" type="radio"/> No												
4	Make the declaration													

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OK

If the response to either of the three (3) follow-up questions is “YES”, this would mean the entity is taxable and therefore be required to complete CIT-100 Return.

2	Have you generated any income in 2020 that would be assessable in the absence of the exemptions conferred under Section 224 of the Companies Act, Section 136 of the Nevis Business Corporations Ordinance or Section 96 of the Nevis Limited Liability Company Ordinance?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	i) has there been a change in your activities since December 31, 2018; or ii) have you acquired new assets after December 31, 2018; or (A) Complete and submit form CIT-100 (B) Proceed to Question 3	<input checked="" type="radio"/> Yes <input type="radio"/> No
3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

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The purpose of question 4 is to gather some information required under the BEPS Action 13 Minimum Standard which seeks to help determine whether there are any Multinational Enterprises (MNEs) headquartered in the Federation or has CbCR obligations. Under this action, only MNEs meeting the financial threshold are required to prepare a Country-by-Country report (CbCR) with aggregate data on the global allocation of income, profit, taxes paid and economic activity among tax jurisdictions in which it operates.

This question seeks to establish whether the entity is a part of a consolidated group (related party) that is already filing a CbCR or whether the entity is designated as a “reporting entity” for CbCR purposes.

Select the appropriate responses.

3	Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of €750 million (or the XCD equivalent) in the immediately preceding fiscal year?	<input checked="" type="radio"/> Yes <input type="radio"/> No
	Is the corporation's data required to be reported as part of a Country-by-Country report to a tax authority of a jurisdiction outside the Federation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
4	Make the declaration	

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