

Business and Occupation Licence Renewal

In keeping with our new thrust of providing better information to our stakeholders and improving the quality of services offered to the general public, the Inland Revenue Department wishes to remind all concerned individuals and entities that the period for the renewal of Business and Occupation Licences has arrived.

Please note that the Licences on Businesses and Occupations (Amendment) Act, 2009 requires that all commercial entities desirous of operating in the Federation of St. Kitts and Nevis, irrespective of their size, are required by law to obtain a business licence before commencing business activity, including owners of Taxi and Omni Bus Operators.

It must be further noted that section (4) of the Act states that the prescribed licence fee shall become due and payable by all commercial entities on or before the 31st day of January each year. Failure to comply with the relevant provisions of the Act could subject one to a penalty of fifty dollars for each day that the licence fee remains unpaid. Additionally, organisations and individuals not in good standing with the Department are in contravention of the law and are liable to incur an additional penalty of 1 percent interest after the Licence fee becomes due and payable.

The Department would also like to encourage all concerned persons and organizations to contact the Inland Revenue Department if they have any further questions or need additional information on any matter. The Department further wishes to take this opportunity to thank the general public for their continued support.

BOL-F1

SAINT CHRISTOPHER AND NEVIS LICENCES ON THE BUSINESSES AND OCCUPATIONS ACT, 1972

(NO. 6 OF 1972)



ID:

APPLICATION FOR LICENCE

A valid Passport or Birth Certificate must be presented for verification of information when returning this application. Other forms of identification/authentication may be required.

APPLICATION DATE: _____ LICENCE APPLIED FOR: _____

BUSINESS NAME: _____

PLACE OF OPERATION STREET: _____

AREA/TOWN: _____

BUSINESS STATUS: (circle that which applies) ONGOING NEW BUSINESS IS INCORPORATED: Y N

BUSINESS ACTIVITY TYPE: MANUFACTURING RETAIL SERVICE WHOLESALE

COMMENCEMENT DATE: _____ PERSONS EMPLOYED: _____ ESTIMATED STOCK VALUE:\$ _____

GOODS/SERVICES OFFERED: _____

OWNERSHIP *Space for additional owners on back*

1 LAST: _____ FIRST: _____ MIDDLE: _____

COMPANY: _____

STREET: _____ AREA/TOWN: _____ COUNTRY: _____

PHONE: _____ RESIDENT STATUS: CITIZEN PERMANENT RESIDENT ALIEN

2 LAST: _____ FIRST: _____ MIDDLE: _____

COMPANY: _____

STREET: _____ AREA/TOWN: _____ COUNTRY: _____

PHONE: _____ RESIDENT STATUS: CITIZEN PERMANENT RESIDENT ALIEN

REPRESENTATIVE

LAST: _____ FIRST: _____ MIDDLE: _____

ENTERPRISE: _____

STREET: _____ AREA/TOWN: _____ COUNTRY: _____

PHONE: _____ REASON FOR REPRESENTATION: _____

THINGS TO KNOW ABOUT YOUR BUSINESS AND OCCUPATION LICENCE

WHO MUST APPLY FOR A BUSINESS AND OCCUPATION LICENCE: All individuals and entities prior to engaging in business activities, must obtain a Business and Occupation licence. This applies to corporations, professionals, traders etc.

APPLYING FOR A BUSINESS LICENCE : All applications for business licences are made to the Ministry of Finance. You must complete all relevant sections of the application, including: applicant name, enterprise ownership, nationality and enterprise location. If the licence is approved you will receive a Notice of Approval. This notice together with payment for the licence must be presented to the Inland Revenue Department before the commencement of business activity.

RENEWAL OF BUSINESS LICENCE: The Business and Occupation licence must be renewed by the 31st January each year. Renewal of the licence after the due date will result in an interest charge of (12%) twelve percent per annum.

DECLARATION

I, _____ declare that the above particulars are true, and I apply for a licence in the terms thereof. I have read and I understand all rules and regulations regarding the issuance of a Business and Occupation Licence, and I agree to abide by these rules and regulations and failure to do so will result in the immediate revocation of the licence.

SIGNATURE OF OWNER / REPRESENTATIVE

DATE

WHAT IS A BUSINESS AND OCCUPATION LICENCE?

A Business Licence is a government certificate that all businesses must apply for and obtain in order to carry on a business, profession or trade in the Federation of St. Kitts-Nevis.

WHERE DO I APPLY FOR A BUSINESS LICENCE?

All applications for business licences are made to the Ministry of Finance*. You must complete all relevant sections of the application, including: applicant name, enterprise ownership, nationality and enterprise location. If the licence is approved you will receive a Notice of Approval. This notice together with payment for the licence must be presented to the Inland Revenue Department before the commencement of business activity.

Ministry of Finance
Church Street, Basseterre, St Kitts
Tel: (869) 467- 1240/1092
Fax: (869) 465 - 1532

Ministry of Finance
Charlestown
Nevis
Tel:869-469-5521 extensions:2148/2018/2019
Fax:869-469-5863
Email:financenevis@nia.gov.kn.

RENEWAL OF LICENCE

The Business and Occupation licence must be renewed at the Inland Revenue Department by the 31st January each year. Renewal of the licence after the due date will result in an interest charge of (12%) twelve percent per annum and \$50 per day. You will receive a renewal notice stating the type of licence, the period to be paid for, the amount due and the due date.

The Inland Revenue Department is responsible for the collection of the following taxes and licences:

DRIVERS LICENCE

(Vehicle & Road Traffic Act Chapter 270)

This is a licence issued to authorized drivers of motor vehicles including temporary driver's licence, learner's authority, driving instructors and Driving Licences.

LIQUOR LICENCE

(Liquor & Tobacco Chap. 252 as amended)

This is a licence which entitles wholesalers, retailers and restaurateurs to sell liquor in the Federation of St. Kitts-Nevis. Licence fees are payable in accordance with the Liquor Licence Schedule as amended. Licence due by 31st January of each year.

BUSINESS & OCCUPATION LICENCE

(Principal Act - No.6 of 1972 as amended)

This is a licence issued to allow persons to carry on a business, profession or trade in the Federation of St. Kitts-Nevis. Fees are set out in the schedule to the Act.

BANK LICENCE

(Banking Act - No. 6 of 1991 as amended)

This is an annual licence fee which is payable to carry on the business of banking in the Federation. Local banks are required to pay \$40,000.00 for main offices and \$4,000.00 for each additional branch while foreign banks are required to pay \$60, 00.00 for main offices and \$6,000.00 for each additional branch.

INSURANCE PREMIUM TAX AND REGISTRATION FEES

(Fees Misc. Provision Act - N0 14 of 1985)

Insurance companies are required to pay 5% of the value of all non-life insurance premiums and insurance registration fees of \$2.00 per \$1000.00 or \$30.00 whichever is less, and paid quarterly on existing and new life insurance policies.

TRAVEL AGENTS LICENCE

(Travel Agent Chap. 260 as amended)

Travel agents who visit the federation to display sample of goods and who do not have a representative in the Federation are required to pay a licence fee of \$250.00 per annum plus \$10.00 for each visit.

TELECOMMUNICATION LICENCE

(Telecommunication Licence Act Chapter 203 as amended)

Telecommunication Licence is paid annually by owners of radio stations, operators of amateur radio, CB, VHF and Marine. Licence Fees for radio stations are determined by the Ministry of Finance while local operators of Amateur Radio pay EC\$25.00 and foreigners pay US\$25.00. Operators of CB sets pay\$30.00 and VHF & Marine pay \$40.00.

WILL THE INFORMATION I SUPPLY BE KEPT CONFIDENTIAL?

All employees of Inland Revenue are sworn by an Oath of Secrecy to keep all information confidential regarding taxpayers. There are severe penalties for breaking this oath.

WHERE DO MY TAX DOLLARS GO?

Your tax dollars are used to support the economic and social growth of the Federation. They are used to build roads, administer hospital care, provide education for our children, a police force and other goods and services provided by our government.

The following is a PARTIAL LIST of Business and Occupation Licences and their fees.

| CLAS S | LICENCE | FEE |
|--------|--|------|
| A | CASINO EXCLUDING CONCESSION FEE/LICENCE | 2000 |
| B | FIRM OF ACCOUNTANTS | 1500 |
| C | ACCOUNTANT (CERTIFIED OR CHARTERED) | 1000 |
| C | ACTUARY | 1000 |
| C | ADVERTISING AGENCY | 1000 |
| C | AIR CARGO SERVICE AND TRANSPORTATION | 1000 |
| C | AIR CHARTER & AIRLINE SERVICES INCLUDING ONLINE SERVICES | 1000 |
| C | APARTMENTS & SIMILAR ESTAB. OVER 19 ROOMS | 1000 |
| C | BACKHOE SERVICES | 1000 |
| C | BLENDER | 1000 |
| C | BOTTLERS OF ALCOHOL | 1000 |
| C | COMMERCIAL WAREHOUSING | 000 |
| C | CONSULTANT | 1000 |
| C | COTTAGES & SIMILAR ESTAB. OVER 19 ROOMS | 1000 |
| C | COURIER | 1000 |
| C | DENTIST | 1000 |
| C | DERMATOLOGIST | 1000 |
| C | GUEST HOUSE - OVER 40 BEDS | 1000 |
| C | HEAVY EQUIPMENT SERVICES/RENTAL/SALES | 1000 |
| C | HOTEL - OVER 40 BEDS | 1000 |
| C | IMPORTER OF RADIO & PARTS FOR REPAIRS | 1000 |
| C | IMPORTER OF TV & PARTS FOR REPAIR/RESALE | 1000 |
| C | IMPORTER OF VEHICLES FOR RESALE | 1000 |
| C | LAWYERS | 1000 |
| C | MEDICAL DOCTOR | 1000 |
| C | NIGHT CLUB | 1000 |
| C | RECTIFIER | 1000 |
| C | RENT. HOME & SIMILAR ESTAB. OVER 19 ROOMS | 1000 |
| C | TRANSIENT AMUSEMENT PARKS | 1000 |
| C | FREIGHT FORWARDERS | 1000 |
| C | ENERGY DEVELOPMENT | 1000 |
| C | INFORMATION, COMM. AND TECH. PROVIDER/ INTERNET PROVIDER | 1000 |
| C | INSURANCE RESALE AGENT | 1000 |
| C | INTERNET /WEB DEVELOPMENT | 1000 |
| C | INVESTMENTS AND SECURITIES AGENT | 1000 |
| C | LAND DEVELOPER | 1000 |
| C | MARINA | 1000 |
| C | MARKETING & PROMOTION AGENCY | 1000 |
| C | MONEY TRANSFER & CAMBIO TRANSACTOR | 1000 |

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| C | MOVIE THEATER | 1000 |
| C | PETROLEUM PRODUCTS SALES/MARKETING | 1000 |
| C | RECYCLING (SCRAP METAL) | 1000 |
| C | TRUCKING & HAULAGE | 1000 |
| C | UTILITY SERVICES | 1000 |
| C | WASTE COLLECTION/DISPOSAL SERVICES | 1000 |
| C | SECURITY SERVICES/VIDEO SURVEILLANCE/DIGITAL SECURITY | 1000 |
| D | ACCOUNTANTS - PUBLIC | 500 |
| D | AIR CONDITIONING/REFRIGERATION SERVICE | 500 |
| D | ANTIQUE ART AND HANDICRAFT DEALER | 500 |
| D | APARTMENTS & SIMILAR ESTAB. 6 TO 19 ROOMS | 500 |
| D | ARCHITECTS | 500 |
| D | AUCTIONEER | 500 |
| D | AUTOMOBILE TOWING SERVICE | 500 |
| D | BEAUTICIAN | 500 |
| D | BEAUTY SALON | 500 |
| D | BLASTING AND DEMOLITION SERVICE | 500 |
| D | CAR RENTAL DAY/WEEK/MONTH OVER 10 VEHICLES | 500 |
| D | CHARTER - WATER SPORTS INSTRUCTION, ETC. | 500 |
| D | CHEMIST | 500 |
| D | CHIROPODIST | 500 |
| D | CHIROPRACTOR | 500 |
| D | CINEMA | 1000 |
| D | CLUBS - OTHER THAN OUTDOOR GAMES/SPORT | 500 |
| D | COMMERCIAL ART SERVICE | 500 |
| D | COMMERCIAL ART STUDIO | 500 |
| D | COMMERCIAL BOAT RENTAL | 500 |
| D | COMMISSION AGENT | 500 |
| D | COMPUTER AND DATA PROCESSING | 500 |
| D | CONSTRUCTION CONTRACTOR | 500 |
| D | CONSTRUCTION CONTRACTOR - ELECTRICAL | 500 |
| D | CONSTRUCTION CONTRACTOR - PLUMBING | 500 |
| D | DRUGGIST | 500 |
| D | ENGINEER | 500 |
| D | GASOLINE STATION | 500 |
| D | GENERAL AGENT | 500 |
| D | GUEST HOUSES - MORE THAN 10 BEDS | 500 |
| D | HAIRDRESSER | 500 |
| D | HERBALIST | 500 |
| D | HOTEL - MORE THAN 10 BEDS | 500 |
| D | IMPORTERS OF GOODS FOR RESALE | 500 |
| D | MANUFACTURERS OF CLAY PRODUCTS | 500 |
| D | MANUFACTURERS OF CONCRETE PRODUCTS | 500 |
| D | MASSEUR | 500 |
| D | METAL FABRICATORS | 500 |
| D | MINI CRUISE SHIPS | 500 |
| D | NATUROPATH | 500 |

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| D | NURSERY - DAY CARE | 500 |
| D | OCCUPATIONAL THERAPIST | 500 |
| D | OPERATOR OF PLEASURE BOAT FOR EXCURSIONS | 500 |
| D | OPERATOR OF PLEASURE BOAT FOR SPORTS | 500 |
| D | OPERATOR OF PLEASURE BOAT FOR TOURS | 500 |
| D | OPHTHALMIC DISPENSER | 500 |
| D | OPTOMETRIST | 500 |
| D | PEST CONTROL SERVICE | 500 |
| D | PHYSIOTHERAPIST | 500 |
| D | PLASTIC LAMINATING | 500 |
| D | PLEASURE BOAT RENTAL | 500 |
| D | PODIATRIST | 500 |
| D | PROPERTY RENTAL | 500 |
| D | PSYCHOLOGIST | 500 |
| D | PUBLIC RELATION AGENT | 500 |
| D | RADIO REPAIRERS | 500 |
| D | REAL ESTATE AGENT | 500 |
| D | REFRIGERATOR REPAIRERS | 500 |
| D | SALE/RENTAL OF OTHER EQUIP. INCLUDING SERVICE | 500 |
| D | SHIPPING | 500 |
| D | SURVEYOR | 500 |
| D | TELEVISION REPAIRER | 500 |
| D | TOUR OPERATORS | 500 |
| D | TRAVEL AND TICKET AGENT | 500 |
| D | WELDERS OR WELDING SERVICE | 500 |
| D | WHOLESALE BUSINESS EXCEPT LIQUOR | 500 |
| D | YACHT AND BOAT MANAGEMENT | 500 |
| D | CARPENTRY | 500 |
| D | COMPUTER PROGRAMMER | 500 |
| D | DEBT COLLECTING | 500 |
| D | DESKTOP PUBLISHING & GRAPHICS DESIGN | 500 |
| D | HOME IMPROVEMENT | 500 |
| D | LAUNDROMAT | 500 |
| D | MANUFACTURING & DIST. OF MEDICAL AND INDUSTRIAL GASES | 500 |
| D | PHARMACY | 500 |
| D | RECORDING STUDIO | 500 |
| D | RECYCLING (PLASTICS) | 500 |
| D | SCUBA DIVING | 500 |
| D | TELECOMMUNICATIONS INSTALLATION/CONTRACTOR | 500 |
| D | VIDEO GAME ARCADE | 500 |
| E | BAKERY | 200 |
| E | CAR RENTAL DAY/WEEK/MONTH 1- 10 VEHICLES | 200 |
| E | COFFEE SHOP AND ICE CREAM PARLOUR | 200 |
| E | CUSTOM BROKERAGE AND SHIPPING | 500 |
| E | DENTAL HYGIENIST | 200 |
| E | DENTAL TECHNICIAN | 200 |
| E | DIVING SERVICE | 200 |

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|---|--|-----|
| E | DRAFTSMAN | 200 |
| E | DRIVING SCHOOL INSTRUCTOR | 200 |
| E | DRIVING SCHOOL OPERATOR | 200 |
| E | DRY CLEANING AND COMMERCIAL LAUNDRY | 200 |
| E | EMBALMER | 200 |
| E | EMPLOYMENT AGENCY | 200 |
| E | FITNESS SALON | 200 |
| E | FLORISTS | 200 |
| E | FREIGHT AND PASSENGER SERVICE | 200 |
| E | FUNERAL UNDERTAKER | 200 |
| E | FURNITURE MANUFACTURER | 200 |
| E | GARBAGE DISPOSAL SERVICE | 200 |
| E | HORTICULTURIST | 200 |
| E | IMPORTERS OF SECURITY EQUIPMENT - RESALE | 200 |
| E | INTERIOR DECORATOR OR DESIGNER | 200 |
| E | JEWELERS AND WATCH REPAIRER | 200 |
| E | LOCKSMITH | 200 |
| E | MANUFACTURERS - GENERAL | 200 |
| E | MECHANICS AND VEHICLE REPAIRER | 200 |
| | | |

Note: If your business licence is not on the list please contact the Inland Revenue Department for additional information.

CAN MY LICENCE BE REVOKED?

Yes, your licence may be revoked if you fail to comply with the laws governing the issuance.

St. Kitts

Inland Revenue Department
 Bay Road, Basseterre
 Tel: 869-467-1215
 Inlandrevenue@gov.kn
 info@sknvat.com
 www.sknvat.com

Nevis

Inland Revenue Department
 Main Street, Charlestown
 Tel: 869-469-5856

Taxpayer Education

Business and Occupational Licences

General Information



OUR MISSION

OUR MISSION AT THE INLAND REVENUE DEPARTMENT IS TO ADMINISTER THE TAX LAWS IN AN EFFICIENT AND EQUITABLE MANNER TO PROMOTE VOLUNTARY COMPLIANCE TO MAXIMIZE REVENUE FOR THE DEVELOPMENT OF THE FEDERATION, AT THE LEAST COST TO THE PUBLIC AND IN A MANNER THAT WARRANTS THE HIGHEST DEGREE OF PUBLIC CONFIDENCE IN OUR INTEGRITY, EFFICIENCY AND FAIRNESS