

## FREQUENTLY ASKED QUESTIONS (FAQ) SHEET

**Q. “How to Register on MSHL’s Portal?”**

A. You can log onto the Morning Star Holdings Limited STR reporting portal by visiting the following site:

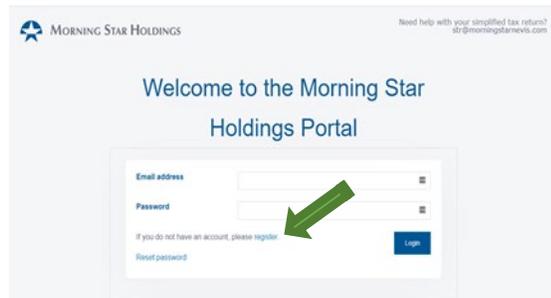
<https://simplifiedtaxreturn.morningstarnevis.com/users/login>

If this link does not work, please copy and paste it into your browser.

Select “**Register**” using the following credentials:

Email: [insert clients email address]

Master Client code: [enter client’s master client code]



**Q. “Why am I not receiving the Follow-Up Email to Complete Registration?”**

A. (i) If your email address is already registered on the portal in respect of a different Master Client Code, you will not be provided with the follow-up email as you can only register once per email address. ***NB. You should be able to see all entities linked to your email address upon log-in.***

(ii) Ensure that the email address and Master Client Code provided in the Invitation that was emailed to you corresponds with what you have inserted in the fields on the Register page. If you type your email address or Master Client Code incorrectly on the Register page, you will not receive the follow-up email. In the circumstances, ensure that you exercise due care and attention in inserting the information.

If you copy and paste the information from the Invitation to the Register page, ensure that there are no spaces before or after the email address or Master Client code you have inserted.

In addition, the portal is case sensitive, so the information must be typed exactly the way it was sent in the Invitation.

**Q. “How can I make payment?”**

**A.** You can make payment by using three options:

1. US checks or Bank Drafts drawn on Banks located in the USA. Check or Draft can be made payable to Morning Star Holdings Limited and sent to us via Courier in Nevis at:

**Morning Star Holdings Limited  
Hunkins Plaza, Suite #556  
Main Street, Charlestown  
Nevis, West Indies  
Tel: 869-469-1817**

Or to our affiliate Office in New York at:

**Nevis Services Limited  
545 Fifth Avenue, Suite 502  
NY, NY 10017, USA  
Tel: 212-575-0818**

2. ACH Payment and Bank Wire Transfer to:

**DESTINATION / BENEFICIARY BANK**  
Name: CITIBANK, N.A.

Address 1 ROCKEFELLER PLAZA, NY, NY 10020,  
USA  
Swift Code: CITIUS33  
ABA #: 021-000-089

**BENEFICIARY**

Name: MORNING STAR HOLDINGS LIMITED  
Account #: 6792746210  
Address: HUNKINS PLAZA, CHARLESTOWN  
NEVIS, WEST INDIES

3. Mastercard and Visa Debit and Credit Cards. Please Click on the link <https://tridenttrust.com/nevis-payments> to make your payment.

***NB. If you prefer payment by wire transfer or US\$ Check, the STR will be on hold until funds are received. Upon receipt of funds, our Finance Dept. will confirm that the filing fee has been paid and we will proceed to file the Return with the St. Kitts & Nevis Inland Revenue Dept.***

**Q. “How can I make one payment for multiple companies?”**

A. If you have more than one submission, Select “Pending Payments”. This page will show pending payments to be made and you will be able to select multiple entities. *See page 17 of the Quick Reference Guide.*

**Q. “Is the verification code needed only once to complete the registration or will it be needed every time I try to access the system?”**

A. You should retain the Google Authenticator App on your mobile device as it will be required in order to generate a new 6-digit code for access to the portal every time you login.

Q. **“How do I download the Google Authenticator App?”**

A. Once you have completed the registration through the link provided, you will also be required to download an authenticator app (Google authenticator is our recommendation). This app will provide the 6-digit code for further access to the portal along with your password. The authenticator app may be downloaded to your mobile device from the Google Play Store (android device) or the App Store (iPhone).

Once downloaded, open the app on your mobile device and then scan the QR code on the portal to the Google Authenticator app. This will sync the two platforms and a token will appear which generates the 6-digit code (a new code is generated every 90 seconds). This will be the 6-digit code needed to access the portal. Note also the app will be required to generate a new 6-digit code for access to the portal every time you login.

The 6-digit number produced by the authenticator app should be reflected in **blue** when same is being entered in to the portal. If same is **red** this means that the number is about to expire so please wait until a new number reflected in blue appears before entering.

As per above, kindly note that two separate devices will be required to complete the registration which are (1) a mobile phone where the Google Authenticator is downloaded and (2) a PC or tablet where the information to the portal is viewed/accessed. The mobile device should be used to scan the QR code reflected on the PC/tablet.

We also attach for your further reference, our quick reference guide to the portal.

**Q. “I am unable to move forward from the Business Activity page. How can I do so?”**

A. The Portal was built on the latest version of Google Chrome. Therefore, if you are using an outdated version of Chrome or a different browser, you may experience challenges. We Recommend using the latest version of Microsoft Edge or Google Chrome.

**Q. “How do I create a password?”**

A. The password must contain the following.

- Minimum 8 characters
- At least 1 CAPITAL Letter
- Numbers (1,2,3) etc.
- At least 1 special character (@#%&\*) etc.

**Q. “Who must file?”**

A. All entities formed under the Nevis Business Corporation Ordinance or the Nevis Limited Liability Company Ordinance that were active on the Registrar’s register at any time during the filing year must file the Simplified Tax Return (STR).

**Q. “My company is dormant and has been for the last few months do I still have to file?”**

A. Yes, while our records may reflect that your company is dormant, it is still active on the register of companies in Nevis during the filing year so it is required to file an STR. The final year of filing for a company will be the year of dissolution or strike off from the register of companies in Nevis.

**Q. “What is the Tax Identification Number (TIN)?”**

A. The St. Kitts and Nevis Inland Revenue Department (IRD) will only issue a Tax Identification Number (TIN) if taxes are payable. If only the Simplified Tax Return (STR) is filed, no taxes are payable and a TIN will not be issued.

**Q. “What does ~~accessible~~ assessable income mean?”**

A. "*Assessable Income*" means the income from the sources described in section 3 computed in accordance with the provisions of Parts II, III, IV and V of this Act; the *Income Tax Act Cap 20.22 (Section 2)*. In summary, assessable income is the taxable income that is earned each year.

Companies that do not have a Permanent Establishment and/or mind and management in Nevis are non-resident companies and are not taxed in Nevis. In this case, there would be no assessable income.

**Q. “Can you explain the term “Grandfathering Provisions?”**

A. In the context of the Simplified Tax Reporting, grandfathering provisions ensure that entities formed under the Limited Liability Company Ordinance or the Nevis Business Corporation Ordinances before January 1, 2019 continue to benefit from broad tax exemptions until June 30, 2021. This does not preclude the entity from completing and submitting a CIT 101 STR. Do note however, Nevis entities that do not have a Permanent Establishment and/or mind and management in Nevis are non-resident companies and are not taxed in Nevis.

**Q. “How do I complete the Declaration?”**

A. The Final Declaration must be electronically signed before proceeding with the STR filing. The person completing the STR must make the declaration by acknowledging the three statements within the Declaration and Certificate. The name of the person completing the STR and making the declaration is entered after “Name of the person stating the declaration”.

Four options are presented to describe on whose behalf the declaration is being made. *The person completing the STR must select one:*

- On my own behalf: [Enter the person’s name completing the STR and making the Declaration]

If the person signing the Declaration is operating on someone else’s behalf, one of the remaining three options are selected, whichever is appropriate.

- As officer of a corporation body namely: [Enter the name of the corporation/company that the person signing the Declaration represents]
- As Attorney, Agent, Accountant, Manager for: [Enter the name of the Nevis entity or control person for which the person signing the Declaration represents]
- As Trustee, Executor, Administrator for: [Enter the name of the trust, estate or other account for which the person signing the Declaration represents]

**Q. “Why do I receive the error message “No User Found for this Token”?”**

A. This prompt means that the follow-up link you have received has expired. When the link is received, it must be used within fifteen minutes. Therefore, if this prompt appears, please return to the Register page, insert your email address and Master Client code again and await a new link, which you should use within fifteen minutes of receipt.

**Q. “Can you refer me to a Tax Advisor?”**

A. Kindly see below hyperlink containing contact information for accountants in Nevis who should be able to assist with providing tax advice to you.

<http://www.icaeckn.org/about-us/council-members>

For your ease of reference, the contact information for the St. Kitts-Nevis Branch of the COUNCIL of the Institute of Chartered Accountants of Eastern Caribbean is as follows: Email:

[info@icaeckn.org](mailto:info@icaeckn.org) Web: [www.icaeckn.org](http://www.icaeckn.org)

**Q. “Who is responsible for filing the STR?”**

A. The directors of the companies (*or someone authorized by them such as an attorney, accountant or agent, etc.*) are responsible for submitting this filing.

**Q. “Who’s address should be inserted in Address of Head Office field?”**

A. The address of the Head Office is the place where the entity is operating business or the address of the director.