



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

Industry Advisory

BASSETERRE, ST. KITTS, 23rd December 2020 (Inland Revenue Department) – St. Kitts and Nevis Inland Revenue Department (IRD) wishes to advise all entities registered as Exempt Companies under the Companies Act Cap. 21.03 of the Revised Laws of SKN 2017, Nevis International Business Corporations (NIBCs) under the Nevis Business Corporation Ordinance and Nevis Limited Liability Corporations (NLLCs) under the Nevis Limited Liability Company Ordinance of the extended submission deadline of the CIT-101 Return.

The SKNIRD would like to thank the registered agents for their continued efforts in ensuring the jurisdiction meets its reporting obligations to the OECD FHTP in filing the required CIT-101 Return. As part of support measures to assist you in collecting the registered entities' required information, the submission deadline of the CIT-101 Return has been further extended until **26th February 2021**. This extension is automatic, so no additional extension requests need to be filed to take advantage of the new deadline. As a result, no late filing penalties will be levied during the extension period.

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

We at the Inland Revenue Department wish you a blessed Christmas Season and a prosperous 2021 filled with continued success and growth.

Comptroller of Inland Revenue

Authorised Signatory



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