

JANUARY 2021 QUICK REFERENCE GUIDE

MORNING STAR HOLDINGS LIMITED SIMPLIFIED TAX RETURN PORTAL ("STR")

- Once the secure registration and account activation has been completed in accordance with the instructions contained in the invitation email sent to you, the following slides are intended to show the different screens that a user might encounter while completing the submission.
- The information contained herein is entered as part of a test user and should be used as a reference only.
- Should you have any questions please contact us on <u>str@morningstarnevis.com</u>.
- Upon receipt of an invitation email, the user will be redirected to the STR portal landing page.

Morning Star Holdings Limited Hunkins Waterfront Plaza PO Box 556 Main Street, Charlestown Nevis, West Indies Tel +1-869-469-1817 Fax +1-869-469-1794 info@morningstarnevis.com

STR PORTAL LANDING PAGE

MORNING STAR HO	LDINGS	Ne	ed help with your simplified tax ret str@morningstarnevis	turn? .com
١	Nelcome to the	Morning Sta	ar	
	Holdings	Portal		
Em	ail address			
Pas	ssword			
If yo	ou do not have an account, please register.		agin	
Res	set password		ogin	
ER CLIENT P	AGE			
R CLIENT PA	A G E G STAR HOLDINGS		Need help	Logout 9 with your simplified tax re str@morningstarnevi
R CLIENT PA	A G E G STAR HOLDINGS	Company number	Need help Account number	Logout 9 with your simplified tax re str@morningstarnevis
R CLIENT PA	A G E G STAR HOLDINGS	Company number 456123	Need help Account number 456123	Logout o with your simplified tax re str@morningstarnevi
R CLIENT PA	A G E G STAR HOLDINGS Company Overview Name ABC Ltd 2nd Company LTD	Company number 456123 1111111	Need help Account number 456123 1111111	Logout with your simplified tax re str@morningstarnevi
R CLIENT PA	A G E G STAR HOLDINGS	Company number 456123 1111111 2222222	Need help Account number 456123 1111111 2222222	Logout o with your simplified tax re str@morningstarnevi
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RETRIEVING AN EXISTING SUBMISSION

MORNING STA	ar Holdings				Need help with	Logout your simplified tax return? str@morningstarnevis.com
	Company: ABCD T	EST 1 LTD				
	Submissions list:					
	2019	Date started	Date submitted	SUBMITTED	Download	
					New Submission	
	Back				Payments	
In this section you will submissions. Clicking c copy as shown in the r	have access to previous on download will genera next slide.	te a pdf				

A Mor	NING ST	far Holi	DINGS
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Client Company Name	3nd Company LTD
Client Company Number	2222222
Registered Agent	Nevis TAX Corporation
Master Client Code	ABCD
Date submitted	05-01-2021

Reporting period	2019	

Address of Head Office	
Address #1	Test
Address #2	Test
City	Test
Zip code	1111
Country	Saudi Arabia
Is your address on St. Kitts and Nevis different from above address?	Yes

St. Kitt Address	
Address #1	Morning Start Holdings Limited
Address #2	Hunkins Plaza
City	Charlestown
Zip code	KN0802
Country	Saint Kitts and Nevis

Client Company Information	
Name	Test
Position	Test
Address #1	Test
Address #2	Test
Zip code	1111
Country	Saudi Arabia
Telephone	11111
Fax	11111

	ar Holdings				Need help with	Logout your simplified tax return str@morningstarnevis.co
	Company: ABCD TEST 1 LTD Submissions list:)				
	Reporting period D	ate started	Date submitted	Status	Action	
				New	r Submission	
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V Submission" to begin bission for the optimum	n making a new					
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CTING TH	HE FINANCIAL I Selecting a period,	R E P O R T the year 2	ING PER 019 is to be	I O D e selecti	ed for all c	ompanies.
CTING TH e purpose of Morning St	HE FINANCIAL I Selecting a period, AR HOLDINGS	R E P O R T the year 2	ING PER 019 is to be	I O D e selecti	ed for all c	companies. Logout your simplified tax return str@morningstarnevis.co
CTING TH e purpose of Morning St	TE FINANCIAL I selecting a period, AR HOLDINGS	R E P O R T the year 2	ING PER 019 is to be	I O D e selecti	ed for all c	companies. Logout your simplified tax return str@morningstarnevis.co
CTING TH e purpose of Morning St	AFE FINANCIAL I Selecting a period, AR HOLDINGS Company: ABCD TEST 1 LTD Please select the year of this financial re	REPORT the year 2	ING PER 019 is to be	IOD e selecto Select year: 2018 2019 2020	ed for all c	companies. Logout your simplified tax return str@morningstarnevis.co
ECTING TH e purpose of Morning St	AR HOLDINGS	REPORT the year 2	ING PER 019 is to be	IOD e select	ed for all c	Companies. Logout your simplified tax return str@morningstarnevis.co

COMPANY ADDRESS DETAILS

This cannot be the Registered Address in Nevis.

	Star Holdings	Logout
		Need help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 1 LTD	
	Address of Head Office / place of doing business:	
	Address #1:	Ē
	Address #2:	
	City:	
	Zip code:	
	Country:	Select country:
	Is your address on St. Kitts and Nevis different from above address?	🔿 Yes 🔿 No
	Back	Next
Enter the address d submission is being the address for ABC	etails of the entity for which the made i.e. in the above scenario, its D TEST 1 LTD.	

ENTITY'S ADDRESS IN ST KITTS & NEVIS

The address of Morning Star Holdings will automatically be populated.

STAR HOLDINGS		Logout
	Need help with	your simplified tax return? str@morningstarnevis.com
Company: ABCD TEST 1 LTD		
Address of Head Office / place of doing business:		
Address #1:	۵. ا	
Address #2:		
City:		
Zip code:		
Country:	Select country:	
Is your address on St. Kitts and Nevis different from above address?	O Yes 🔿 No	If the company's address is
Address of office on St.Kitts and Nevis:		different to the details above, select "yes" in which case the
Address #1:	Morning Start Holdings Limited	fields will automatically be populated with the
Address #2:	Hunkins Plaza	Registered Agents address details in Nevis.
City:	Charlestown	
Zip code:	KN0802	
Country:	Saint Kitts and Nevis	
Back	Next	

ENTITY CONTACT INFORMATION

This should be the individual contact information for each company such as a Director, Officer, Shareholder, Administrator or other Intermediary.

AK HOLDINGS	Need help with) your simplified tax return? str@morningstarnevis.com
Company: ABCD TEST 1 LTD		
Client contact information:		
Name:	E	
Position:		
Address #1:		Enter the contact information
Address #2:		this scenario, the contact
Zip Code:		information for ABCD TEST 1 LTD.
Country:	Select country:	
Telephone:		
Fax:		
E-Mail:		
Company Representative Information:		
Name:	Morning Start Holdings Limited	Registered Agent details will
Telephone:	1-869-469-1817	automatically be populated with the required
Fax:	1-869-469-1794	information.
E-Mail:	info@morningstarnevis.com	

BUSINESS ACTIVITY HOME SCREEN

Select an activity from the drop-down menu from the Add Business Activity tab.

	R HOLDINGS				Logout	
				Ne	ed help with your simplified tax return? str@morningstarnevis.com	
	Company: ABCI Business Activities:	D TEST 2 LTD				
	From	То	Activity	Activity Type		
				Add Business	s Activity	
	Back				Next	
This screen allo selected, i.e. in LTD. To add a b	ws you to add the b this scenario the bu pusiness activity click	usiness activit siness activitie con "Add Busi	ties of the entity es of ABCD TEST 1 ness Activity"			

ADDING AN ACTIVITY

	Tax date to which this activity applie	s X	Logout
	From:		Need help with your simplified tax return? str@morningstarnevis.com
	To:		
Company: A	Primary or Secondary:	Select activity type	
Business Activities	Business activity:	Select business activity	
From	Cancel	Select business activity Banking Business Insurance Business Fund Management Business Headquarters Business Headquarters Business Holding Business Holding Business Distribution and Service Centre Other, please specify	Activity Business
An Activity can be added by populati date, which should be within the rep whether the activity is the primamry selection should be made from the d	ng the pop up menu with a from & t orting period, as well as selecting or secondary activity. Then an activ rop down menu.	o ty	



YEAR OF ENTITY INCORPORATION

Morning S	tar Holdings	Logout Need help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 4 LTD Were you incorporated before January 1, 2019?	O Yes O No
This scroon	Back	Next
above scena incorporate	ario ABCD TEST 4 LTD, was d BEFORE 1 January 2019.	



MORNING S	Star Holdings	Logout Need help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 1 LTD Did you acquire or otherwise obtain Intellectual Property assets from either a related party or non-related party during the period 2019 ?	O Yes O No
	Back	Next
If the entity w will then be as property asse required to ac	vas incorporated before 1 January, 2019, you sked whether the entity acquired intellectual its during the reporting period - if so, you will be dd details as shown on the next slide.	
Morning S	TAR HOLDINGS	Logout Need help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 1 LTD Did you acquire or otherwise obtain Intellectual Property assets from either a related party or non-related party during the period 2019 ?	O Yes 🔿 No
	Description of new asset or Date asset acquired or new activity activity start date	Income in the period from 2019 Add
	_	
Here you will be the assets acquir	Back required to add the details of ed by clicking on the tab "Add"	Next

		ereker kere	KTT AUUL		TE O
	tar Holding			×	Logout
		Description of new asset or activity:		Nee	d help with your simplified tax return? str@morningstarnevis.com
	Company: A	Date asset acquired or new activity start date:			
	Did you acquire or either a related pa	Income in the period from 2019:	US \$	Yes	O No
	Description of	Cancel	Add Act	vity period	
		stort u	are	110111 2019	
					Add
	Back				Next
Add the details by	completing the pop	o up box			
and income gener	rated in the reportin	g period.			
Then click "Add A	ctivity".				

DETAILS ADDED

Morning Stat	r Holdings		Need	Logout d help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 1 I Did you acquire or otherwise obtain either a related party or non-related	.TD Intellectual Property assets from party during the period 2019 ?	• Yes	○ No
	Description of new asset or activity	Date asset acquired or new activity start date	Income in the period from 2019	
	Test	16-01-2019	\$ 1000	X
	Back			Next
Once the details of can be deleted by a assets can be adde	f the assets have been added, clicking on the red X. More tha d by repeating the process.	they an one		

ADDING THE INTELLECTUAL PROPERTY ASSET DETAILS

ASSESSABLE INCOME

Morning S	tar Holdings	Logou Need help with your simplified tax str@morningstarne	return? vis.com
	Company: ABCD TEST 1 LTD Have you generated any income in the financial reporting period 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?	🔿 Yes 💿 No	
	Back	Next	
Once details of assets a have answered NO, yo TEST 1 LTD (in this scen would be assessible un	acquired has been populated, or you u will be asked whether the entity ABCD nario) has generated any income that ider the Nevis Laws.		

ASSESSIBLE INCOME - YES

MORNING STA	ar Holdings					Logout
6.00					Need help with	n your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST	1 LTD				
	Have you generated any income would be assessable in the abse under Section 224 of the Comp Business Corporations Ordinance Liability Company Ordinance?	e in the financial re ence of the exempt anies Act, Section re or Section 96 of	porting period that ions conferred 136 of the Nevis the Nevis Limited	0	Yes No	
	 i) has there been a change in ye ii) have you acquired new asset iii) have you acquired related particle 	our activities since s after December 3 arty Intellectual Pro	December 31, 201 31, 2018; or operty after August	8; or : 31, 2018?	🔿 Yes 🅥 No	
	Description of assessable income covered by grandfathering	Related party intellectual property	Non-Related intellectual property	Non intellectual property	Amount of assessable income covered by grandfathering	
					Add	
	Back				Next	
If assessible inco reporting period, added by clicking	me was generated by the en details of the activities will on "Add"	ntity in the need to be				

ADDING THE ASSESSABLE INCOME

MORNING STAR HOLDING	Description of assessable income covered by grandfathering	, 	× Need help with yo str	Logout our simplified tax return? @morningstarnevis.com
Company: A Have you generat would be assessal under Section 224 Business Corporat Liability Company i) has there been ii) have you acqui iii) have you acqui	Related party intellectual property Non-Related intellectual property Amount of assessable income covered by grandfathering Add Activity eo new assets arer December 31, 2018; or red related party Intellectual Property after	Ves No Yes No Yes No US \$ Cancel	Yes No	
Descript assessable covere grandfat	on of Related Income party Non-Rel I by intellectual intellec lering property prope	At ated Non assess tual intellectual co rty property gran	mount of sable income vered by udfathering Add	
Back Add the assessable income deta fields and clicking "Add Activity"	ils by completing the pop up		Next	

ASSESSABLE INCOME ADDED

	ar Holdings					Logout	
					Need	str@morningstarnevis.com	
	Company: ABCD TEST	1 LTD					
	Have you generated any incom would be assessable in the abse under Section 224 of the Comp Business Corporations Ordinance Liability Company Ordinance?	e in the financial r ence of the exemp anies Act, Section e or Section 96 of	eporting period tha tions conferred 136 of the Nevis the Nevis Limited	t 🚹	• Yes	<u>No</u>	
	 i) has there been a change in y ii) have you acquired new asset iii) have you acquired related p 	our activities since s after December arty Intellectual Pr	e December 31, 20: 31, 2018; or roperty after Augus	18; or t 31, 2018?	⊖ Yes	O No	
	Description of assessable income covered by grandfathering	Related party intellectual property	Non-Related intellectual property	Non intellectual property	Amount of assessable income covered by grandfathering	3	
	Test	Yes	No	Yes	\$ 1000	×	
						Add	
	Back					Next	
Details d clicking added b	of the assessable income ca on the red X. More than or by clicking on "Add" and rep	an be deleted b le entry can be beating the pro	ocess.				

MULTINATIONAL ENTERPRISE GROUP



MNE - YES

Morning Star	Holdings	Logout Need help with your simplified tax return? str@morningstarnevis.com
	Company: ABCD TEST 1 LTD Is the corporation part of a Multinational Enterprise (MNE) group with annual consolidated group revenue of C750 million (or XCD equivalent) in the immediately preceding fiscal year? 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?	 Yes No Yes No
If the entity is the entity's da outside of Ne	Back a MNE, a further questions is asked as to whether ata is required to be reported to a tax authority vis.	Next

FINAL DECLARATION

Company: ABCD TEST 4 LTD

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.

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Proceed to payment

ACKNOWLEDGE

Enter the name of the person stating the declaration.

The person making this

declaration must read and

acknowledge each of the

three statements before

proceeding.

The name should be entered in the field corresponding to the persons capacity.

Back

On my own behalf:

As officer of a corporate body namely: As Attorney, Agent, Accountant, Manager for:

As Trustee, Executor, Administrator for:

DECLARATION COMPLETE

Morning Star I	Holdings				1	leed help with	Logout n your simplified tax returr str@morningstarnevis.com	n? im
	Comp Thank y Click do your sul Please r the tax	any: 4th Comp rou for submitting you wnload for the summ bmission. Note that the declarati office until payment is	any LTD rr declaration! ary of the declaration ion will not be submit s received.	n or proceed to p	ay to complete istered Agent to			
	Baci	k	Downl	oad Pend	ling Payments			
After the declarati you to make the re screen will also all clicking on "Down"	on has been made equired payment l ow you to downlo load".	e, this screen will by clicking on "pr oad a pdf copy of	appear. This will oceed to pay". Th your declaration	allow his by				
Further, if you hav view which payme	re more than one ents are outstandi	submission, this ng by clicking on	screen allows yo "Pending Payme	u to nts"				
	ENTS SC	REEN				Need help wi	th your simplified tax retur	rn?
	K HOLDINGS						sa emorningstarrevis.co	UIII
	Company: 3nd Pending payments:	l Company LTD						
	Select To Pay	Entity Name	Company Code	Submitted	Financial Period	Amount		
		3nd Company LTD	2222222	05-01-2021	2019	\$ 150 USD		
		ABCD TEST 1 LTD	999888777	05-01-2021	2019	\$ 150 USD		
		ABCD TEST 2 LTD	888777666	05-01-2021	2019	\$ 150 USD		
	Total					\$ 0 USD		
	Back							
This page will show per made. Here one can se entities or select multip	nding payments to lect to pay individ ole entities.	b be ual						

First Name		Secure	connection
Cardholder's firstname	±	Cardholder's lastname	
Address			
Cardholder's address			
City			
Cardholder's city			
State		Postal	
Cardholder's state		Cardholder's postal	
Country			
Virgin Islands (British)			
Phone			
Cardholder's phone			
Card number			
Your card number			
Expiration		CVV@	
01	2021		

This screen allows the user to enter their details to make the payment via credit card through a secure connection.