

**SAINT CHRISTOPHER AND NEVIS**

No. of 2016

**A BILL** to amend the Tax Administration and Procedures Act, Cap. 20.52.

**BE IT ENACTED** by the Queen’s Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis and by the authority of the same as follows:

**1. Short title.**

This Act may be cited as the Tax Administration and Procedures (Amendment) Act, 2016.

**2. Interpretation.**

In this Act,

“Act” means the Tax Administration and Procedures Act, Cap. 20.52.

**3. Amendment of section 37.**

The Act is amended in section 37 by

(a) replacing the title with the following new title, “Penalty for late filing or late payment”.

(b) replacing subsection (1), as follows

“37 (1). A person who fails to file a return on or before the date by which filing is required is liable to a penalty equal to

- (a) five percent of the amount of the tax owing;
- (b) one hundred dollars per month or part thereof during which the failure to file continues;
- (c) one thousand dollars per month or part thereof during which the failure to file continues by a person who qualifies as a taxpayer pursuant to section 2 of the Act but who is exempt from the payment of tax.”.

(c) inserting a new subsection (6), as follows

“37 (6). A person who fails to pay tax, being the whole or part of the remainder of any tax due or payable under this Act, by the due date shall be liable to a penalty equal to ten percent of the amount of tax due.”.

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**FRANKLIN BRAND**  
*Speaker*

Passed by the National Assembly this                      day of                      , 2016.

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**JOSÉ LLOYD**  
*Clerk of the National Assembly*