



## **ST. CHRISTOPHER AND NEVIS**

### **CHAPTER 20.23**

## **INLAND REVENUE ACT**

### **Revised Edition**

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

This edition contains a consolidation of the following laws—

### **INLAND REVENUE ACT**

**Act 18 of 1960** ... in force 1st January 1961

Amended by: Act 9 of 1972

Act 6 of 1976

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**CHAPTER 20.23**  
**INLAND REVENUE ACT**

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**CHAPTER 20.23****INLAND REVENUE ACT**

AN ACT TO ESTABLISH A DEPARTMENT OF INLAND REVENUE FOR THE PURPOSE OF COLLECTING ALL INLAND REVENUE FOR THE PUBLIC USES OF THE STATE, AND IN THAT CONNECTION TO MAKE PROVISION FOR THE APPOINTMENT OF THE COMPTROLLER OF INLAND REVENUE AND OTHER OFFICERS OF THE DEPARTMENT; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

**Short title.**

1. This Act may be cited as the Inland Revenue Act.

**Interpretation.**

2. In this Act—

“Comptroller” means the Comptroller of Inland Revenue appointed under section 4(1);

“inland revenue” shall include the dues, fees, taxes, duties and impositions specified in the Schedule, payable in accordance with laws in force in the State and such other dues, fees, taxes, duties and impositions as may from time to time be added to the Schedule, but shall exclude dues and duties the collection of which falls to the responsibility of the Comptroller of Customs by virtue of sections 4 and 7 of the Treasury Reorganisation Act, Cap. 22.13 and any other law;

“Minister” means the Minister of Finance.

*(Amended by Act 9 of 1972)*

**Establishment of Department of Inland Revenue.**

3. (1) There shall be and is hereby established for the State a Department of Inland Revenue which shall collect for the public uses of the State all inland revenue.

(2) The department shall be administered under the supervision and direction of the Minister.

*(Amended by Act 9 of 1972)*

**Comptroller of Inland Revenue.**

4. (1) It shall be lawful for the Governor-General, acting after consultation with the Public Service Commission, to appoint a Comptroller of Inland Revenue and such other officers of the Department of Inland Revenue as may be necessary.

(2) The Comptroller shall be charged with the administration of the Department of Inland Revenue and shall exercise the powers vested in him or her by virtue of the provisions of the Income Tax Act, Cap. 20.22 and of any other law now or hereafter in force in the State.

*(Amended by Act 9 of 1972)*

**Special Committees.**

5. (1) The Minister may, from time to time, establish such committees as he or she may think it expedient to establish for assisting him or her in an advisory capacity in the discharge of his or her duties of supervising and regulating the collection of all revenue.

(2) Every special committee shall consist of such members as the Minister shall appoint.

(3) A special committee shall have such duties as the Minister shall specify upon the appointment of such committee and the Minister may refer any matter to a special committee notwithstanding that the Comptroller has considered or has the power to consider such matter in the exercise of the powers vested in him or her under section 4 of this Act.

*(Inserted by Act 9 of 1972)*

#### **Transfer of powers from Accountant General to Comptroller of Inland Revenue.**

6. (1) Every right, power, privilege, immunity or duty which immediately before the commencement of this Act is or was capable of being exercised, enjoyed or performed by the Accountant-General by virtue of the provisions of the Treasury Reorganisation Act, and of any other law in force in the State shall be exercised, enjoyed and performed by the Comptroller in respect of the matters dealt with under the laws mentioned in the Schedule.

*(Amended by Act 9 of 1972)*

(2) In so far only as may be necessary to give effect to the provisions of subsection (1) there shall be substituted for every reference to the Accountant-General in any Act in force at the commencement of this Act a reference to the Comptroller of Inland Revenue.

#### **Remission of tax, duty or fee.**

7. The Governor-General may remit part or the whole of any sum payable under any of the laws mentioned in the Schedule.

*(Amended by Acts 9 of 1972 and 6 of 1976)*

#### **Appointment of valuers.**

8. (1) The Governor-General may appoint a sufficient number of recognised valuers for the purpose of the Stamps Act, Cap. 20.40.

*(Amended by Act 6 of 1976)*

(2) The Minister shall fix a scale of charges for the remuneration of valuers employed under the authority of subsection (1) of this section.

*(Inserted by Act 9 of 1972)*

#### **Power to make rules.**

9. The Minister may make rules not inconsistent with any law or other regulations authorised by law, for the regulation of the department of Inland Revenue, the collection of Inland Revenue, and the distribution and performance of the business of the said Department.

*(Inserted by Act 9 of 1972)*

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**SCHEDULE***(Sections 2, 6 and 7)*

Tax, Duty Fee	Law
Income Tax	Income Tax Act, Cap. 20.22
Property Tax	Property Tax Act, Cap. 20.32
Stamp Duties	Stamps Act, Cap. 20.40
Registration Fees and Fees for Assurance Fund	Title by Registration Act, Cap. 10.19
Licence Fees:	
Auctioneers	Auctioneers Act, Cap. 10.02
Boats	Merchant Shipping Act, Cap. 7.05
Dogs	Dogs (Licensing and Control) Act, Cap. 23.09
Liquor and Still	Liquor Licence Act, Cap. 18.21
Petroleum	Petroleum Act, Cap. 23.21
Travelling Agents and Pedlars	Travelling Agents and Pedlars Licences Act, Cap. 20.47