

SAINT CHRISTOPHER AND NEVIS

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STATUTORY RULES AND ORDERS

No. 2 of 2017

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**NEVIS BUSINESS CORPORATION (FORMS AND FEES)  
REGULATIONS 2017.**

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SAINT CHRISTOPHER AND NEVIS

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**STATUTORY RULES AND ORDERS**

**No. 2 of 2017**

**ISLAND OF NEVIS**

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**NEVIS BUSINESS CORPORATION (FORMS AND FEES) REGULATIONS**

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The Minister in exercise of the powers conferred upon him by section 148 of the Nevis Business Corporation Ordinance 2017, makes the following Regulations:

*[Published 21<sup>st</sup> December 2017, Official Gazette No. 68 of 2017]*

**1. Citation and Commencement of Regulations.**

These Regulations may be cited as the Nevis Business Corporation (Forms and Fees) Regulations, 2017 and shall come into force on the 1<sup>st</sup> day of January, 2018.

**2. Interpretation.**

In these Regulations, unless the context otherwise requires,

“Ordinance” means the Nevis Business Corporation Ordinance, 2017;

“Registrar of Corporation” has the same meaning assigned to it as under section 2 of the Ordinance;

**3. Commencement of Ordinance.**

The Ordinance shall come into force on the commencement date of these Regulations.

**4. Applicable fees, fines and penalties.**

(1) The prescribed fees payable to the Registrar of Corporations for the issuance by, or as the case may be, the filing with the Registrar of Corporations of the document or documents for a given matter, or the Registrar of Corporations otherwise undertaking the given matter, or fines and penalties which may be imposed for the failure to comply with the provisions of the Ordinance, shall be as specified in the Schedule of Fees in Schedule 1 to these Regulations.

(2) A corporation shall pay an annual fee as outlined in the Schedule of Fees in Schedule 1 before the anniversary date of its registration.

(3) A corporation which fails to pay the annual fee under sub-regulation (2) as outlined in the Schedule of Fees in Schedule 1 shall be subject to an additional charge as penalty for late filing of its annual fee as follows:

- (a) if the annual fee is paid after one month but before the expiration of six months from the due date, the sum of EC\$311.00 or US\$115.00 is payable;
- (b) if the annual fee is paid after six months but before the expiration of one year from the due date, the sum of EC\$675.00 or US\$250.00 is payable.

(4) The Registrar of Corporations shall not permit any person to conduct any search unless that person first pays a fee of EC\$27.00 or US\$10.00.

(5) A Corporation Search Report which is generated by the Registrar of Corporations at the request of a person who requests a search under sub-regulation (4) shall attract a cost of EC\$55.00 or US\$20.00.

(6) A request for a Certificate to be printed with non-latin alphabet characters and authenticated translation of the name of the corporation, shall attract an additional cost of EC\$27.00 or US\$10.00.

(7) A corporation that is removed from the register shall pay a fee as prescribed in the Schedule of Fees in Schedule 1 in addition to all outstanding fees and charges.

(8) A corporation shall submit an application for restoration to the register together with the prescribed fee for restoration to the Registrar of Corporations before that corporation is restored on the register.

(9) The prescribed fees payable to the Registrar of Corporations under these Regulations shall be non-refundable.

#### **5. Prohibited and restricted words in names of corporations.**

(1) The Registrar of Corporations may from time to time issue a list of prohibited and restricted words.

(2) Words or phrases, including any derivative or cognate term of the word or phrase whether or not spaced, in brackets or punctuated or in a singular or plural or any combination thereof that is issued by the Registrar of Corporations on the list of prohibited words should not be used in the name of any corporation.

(3) Words or phrases including any derivative or cognate term of the said word or phrase whether or not spaced, in bracket or punctuated or in singular or plural or any combination thereof issued by the Registrar of Corporations on the list of restricted words may only be used in the name of a corporation with the permission of the Registrar of Corporations and upon such terms and conditions as the Registrar of Corporations may specify.

(4) When a name has been reserved and no Certificate of Name Reservation has been issued, the Registrar of Corporations reserves the right to reject any name submitted, prior to formation, should he become aware of circumstances which would make the use of the name undesirable or it is in the best interest of the jurisdiction to do so.

(5) The Registrar of Corporations shall assess religious words or words with religious connotations on a case by case basis, but these words are generally not desired.

(6) The phrase "Precious Metals and Stones" denotes all precious metals and precious stones.

#### **6. Non-latin alphabet character names.**

(1) Subject to Sections 20 and 21 of the Ordinance and Regulation 8, the Registrar of Corporations may register the name of a corporation with non-latin alphabet characters together with authenticated translation.

(2) Where a corporation is registered with non-latin alphabet characters in its name,

(a) the Articles of Incorporation shall contain a statement that the corporation has

a non-latin alphabet character name and shall state the authenticated translation of the non-latin alphabet character name; and

- (b) wherever the name of the corporation appears in the Articles of Incorporation and Bylaws of the corporation, there shall also be a reference to the non-latin alphabet character name and the authenticated translation name.
- (3) A corporation shall not be registered with a non-latin alphabet character name that is,
  - (a) identical to a non-latin alphabet character name that is registered, or has been registered to another corporation under the Ordinance;
  - (b) its authenticated translation is identical to a name of a corporation already registered; or
  - (c) so similar to a non-latin alphabet character name that is registered, or has been registered to another corporation under the Ordinance or the authenticated translation of the non-latin alphabet character name, that the use of the name would, in the opinion of the Registrar of Corporations, be likely to confuse or mislead.

(4) Notwithstanding sub-regulation (3), the Registrar of Coporations may register a corporation company with a non-latin alphabet character name that is similar to the non-latin alphabet character name of another corporation, if both corporations are affiliates.

#### **7. Powers of Registrar in relation to non-latin alphabet character names.**

(1) The Registrar of Corporations may issue a notice under sub-regulation (2) to a corporation if

- (a) he considers that
  - (i) the corporation's non-latin alphabet character name or authenticated translation of such non-latin alphabet character name does not comply with the Ordinance or these Regulations or is offensive or objectionable; or
  - (ii) it is contrary to public policy or to the public interest for the non-latin alphabet character name to remain on the Register of Corporations, or
- (b) he forms the opinion that he does not understand the full or true meaning of the name.

(2) Where sub-regulation (1) applies, the Registrar of Corporations may issue a notice to the corporation directing it to apply to change its non-latin alphabet character name to a name approved by the Registrar of Corporations on or before a date specified in the notice, which shall be not less than fourteen days after the date of the notice.

(3) If a corporation that has received a notice under sub-regulation (2) fails to file an application to change its non-latin alphabet character name to a name approved by the Registrar of Corporations on or before the date specified in the notice, the Registrar of Corporations may deregister the name.

(4) Where the Registrar of Corporations deregisters a corporation with a non-latin alphabet character under this regulation, he shall issue a certificate of change of name to the corporation in the name of the authenticated translation.

(5) Where a corporation's non-latin alphabet character name has been deregistered under this regulation it shall, within fourteen days of the date of the certificate of change of name, file a notice of amendment of its Articles of Incorporation removing all references to the non-latin alphabet character name and shall also remove such references in the corporation's Bylaws.

#### **8. Refusal power.**

(1) The Registrar of Corporations may refuse to receive, file or register a document submitted to him if he is of the opinion that the document:

- (a) contains any matter contrary to law;
- (b) by reason of any omission or error in description, has not been duly completed;
- (c) does not comply with the provisions of the Ordinance;
- (d) contains an error, alteration or erasure;
- (e) is not sufficiently legible;
- (f) is not sufficiently permanent for his records; or
- (g) is torn, soiled or damaged.

(2) The Registrar of Corporations may request that a document refused under sub-regulation (1) be amended or completed and resubmitted, or that a new document be submitted in its place.

(3) If a document that is submitted to the Registrar of Corporations is accompanied with a statutory declaration by an attorney-at-law and that document contains no matter contrary to law and has been duly completed in accordance with the requirements of the Ordinance, the Registrar of Corporations may accept the declaration as sufficient proof of the facts therein declared.

#### **9. Filing of documents.**

(1) All documents required to be filed with the Registrar of Corporations under the Ordinance, except documents filed voluntarily, shall be dated no later than 3 months prior to the date of submission to the Registrar of Corporations unless expressly stated otherwise in the Ordinance.

(2) Every document submitted to the Registrar of Corporations shall be in typed or printed form for it to be accepted.

#### **10. Form of documents.**

Where the Ordinance requires a document to be delivered to the Registrar of Corporations, and the form of the document has not been prescribed, it shall be in sufficient compliance with that requirement if the document is delivered in a form which is acceptable to the Registrar of Corporation and accompanied by the prescribed fee.

#### **11. Signing of documents by the Registrar of Corporations.**

Any document required to be signed by the Registrar of Corporations under the Ordinance or in any regulations made thereunder, including these regulations, or otherwise as may be signed by the Registrar of Corporations in carrying out his functions and responsibilities under the Ordinance and any regulations made thereunder, shall be treated for the purposes

of evidence as signed by him if signed under his original hand or on his behalf by the Deputy Registrar of Corporations appointed under section 107 of the Ordinance or any of his duly appointed officers.

**12. Registration of charges.**

An application for registration of a charge under section 56 of the Ordinance shall be in the form as prescribed in Form 56(1) in the Table of Prescribed Forms in Schedule 2.

**13. Registration of variation of registered charge.**

An application for registration of a variation of a registered charge under section 37 of the Ordinance shall be in the form as prescribed in Form 57(1) in the Table of Prescribed Forms in Schedule 2.

**14. Registration of satisfaction of registered charge.**

A memorandum of satisfaction of registered charge to be filed with the Registrar of Corporations under section 58 of the Ordinance shall be in the form as prescribed in Form 58(1) in the Table of Prescribed Forms in Schedule 2.

**15. Application for restoration to the register.**

A corporation which has been struck from the register pursuant to section 119 of the Ordinance shall file an application for restoration to the register with the Registrar of Corporations in the form as prescribed in Form 119(4) in the Table of Prescribed Forms in Schedule 2.

**16. Application for licence for administrative office.**

(1) An application for a licence under section 137(2) of the Ordinance to maintain an administrative office shall be in the Form as prescribed in Form 137(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a licence under section 137(2) of the Ordinance shall complete the prescribed Form 137(2) and append any supporting documents along with the prescribed fee and submit that application to the office of the Registrar of Corporations.

(3) The Registrar of Corporations, upon receipt of an application under sub-regulation (2) shall forward that application to the Minister of Finance for consideration.

(4) A licence to maintain an administrative office is valid from the date of first issue to the 31<sup>st</sup> December of that year and is renewable each year upon payment of the prescribed annual fee renewal fee on or before the 15<sup>th</sup> day of January.

**17. Application for tax resident certificate.**

(1) An application for a tax resident certificate under section 139 of the Ordinance shall be in the form as prescribed in Form 139(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a tax resident certificate under section 139 of the Ordinance shall complete the prescribed Form 139(2) and append any supporting documents along with the prescribed fee and submit that application to the office of the Registrar of Corporations.

(3) The Registrar of Corporations, upon receipt of an application under sub-regulation

(2) shall forward that application to the Minister of Finance for consideration.

**18. Application for cessation as a tax resident corporation.**

(1) An application by a corporation to cease to be a tax resident corporation under section 143(2) of the Ordinance shall be in the form as prescribed in Form 143(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a cessation as a tax resident under section 143(2) of the Ordinance shall complete the prescribed form in Form 143(2) and submit that application to the office of the Registrar of Corporations.

(3) The Registrar of Corporations, upon receipt of an application under sub-regulation (2) shall forward that application to the Minister of Finance for consideration and the Registrar of Corporations shall communicate the acknowledgement of the application on approval.

**19. Repeal.**

Statutory Rules and Orders 15 of 2009 and 7 of 2014 for the Island of Nevis are hereby repealed.

**SCHEDULE 1  
SCHEDULE OF FEES**

**(Regulation 3)**

Type of Document or Service	EC\$	US\$
1. Articles of Incorporation	675.00	250.00
2. Articles of Incorporation with Bylaws	810.00	300.00
3. Certificate of Incorporation	27.00	10.00
4. Endorsement Certificate	27.00	10.00
5. Articles of Amendment	432.00	160.00
6. Articles of Merger	932.00	345.00
7. Articles of Consolidation	932.00	345.00
8. Articles of Conversion	932.00	345.00
9. Restated Articles of Incorporation	311.00	115.00
10. Articles of Dissolution	405.00	150.00
11. Certificate of Dissolution	27.00	10.00
12. Annual Renewal Fee	675.00	250.00
13. Certificate of Renewal	27.00	10.00
14. Reinstatement/Restoration Fee	540.00	200.00
15. Certificate of Good Standing	95.00	35.00
16. Certificate of Correction	270.00	100.00
17. Voluntary Filings	108.00	40.00
18. Application for Registration of a Charge	540.00	200.00
19. Application for Variation of a Registered Charge	432.00	160.00

20. Registration of Satisfaction of a Registered Charge	270.00	100.00
21. Name Reservation	80.00	30.00
22. Renewal of Name Reservation	80.00	30.00
23. Certified True Copies of Filed Documents		
(including first 3 pages)	27.00	10.00
(each additional page after first 3 pages)	2.00	0.75
24. Copies of Filed Documents (per page)	2.00	0.75
25. Certificate Certifying True Copy of filed documents	68.00	25.00
26. Filing Notice of Resignation of Registered Agent	100.00	37.00
27. Filing Notice of Change of Registered Agent	100.00	37.00
28. Filing Notice of Change of Registered Office	100.00	37.00
29. Apostille	68.00	25.00
30. Transfer of Domicile to Nevis	702.00	260.00
31. Certificate of Continuation	27.00	10.00
32. Certificate of Departure	702.00	260.00
33. Emergency Transfer of Domicile to Nevis	932.00	345.00
34. Corporation Search (includes inspection only)	27.00	10.00
35. Corporation Search Report	55.00	20.00
36. Tax Exemption Letter	176.00	65.00
37. Miscellaneous Letter	135.00	50.00
38. Issuing a Statement/Declaration of Involuntary Dissolution	27.00	10.00
39. Any Other Certificate	68.00	25.00
40. Acceptance of Service of Process by the Registrar	162.00	60.00
41. Application fee for licence for administrative office	5,400.00	2,000.00
42. Annual renewal of licence for administrative office	5,400.00	2,000.00
43. Application for tax resident certificate	4,050.00	1,500.00
44. Annual renewal of tax resident certificate	4,050.00	1,500.00
45. Administrative Fee		
(rush requests, re-application of fees request etc.)	80.00	30.00



**FINES AND PENALTIES**

<i>The matter in respect of which the penalty shall be payable</i>	<i>Amount of fee in</i>		<i>Enabling and referred to sections/ paragraphs of the Ordinance/Regulations</i>
	<i>EC\$</i>	<i>US\$</i>	
For late filing of annual fee: (first six months) (after six months)	311.00 675.00	115.00 250.00	Regulation 4(3) of the Regulations
For failing to obtain and designate a new registered agent	1,350.00	500.00	Section 15(6) of the Ordinance
For failing to maintain register of charges	5,000.00	1,852.00	Section 60(8) of the Ordinance
For maintaining an administrative office without licence	\$30,000.00	\$11,112.00	Section 137(5) of the Ordinance
For failure to maintain evidence of beneficial owners of bearer shares	Not exceeding EC\$30,000.00		Section 102(4) of the Ordinance
General penalty for default of one or more provisions of the Ordinance for which no specific penalty is applicable	Not exceeding EC\$10,000.00		Section 149 of the Ordinance
Return cheque charge (payable in addition to any bank charges)	100.00	37.00	Section 148 of the Ordinance

**SCHEDULE 2****TABLE OF PRESCRIBED FORMS**

**Note:** Unless otherwise indicated, the prescribed form number corresponds to the section of the Ordinance for which that form is prescribed and with respect to the given matter.

Prescribed Form Number	Description of Particulars
Form 56(1)	Application for Registration of a Charge
Form 57(1)	Application for Variation of Registered Charge
Form 58(1)	Satisfaction of Registered Charge
Form 119(4)	Application for Restoration to Register
Form 137(2)	Application for Licence for Administrative Office
Form 139(2)	Application for Tax Resident Certificate
Form 143(2)	Election of Cessation as a Tax Resident Corporation

**FORM 56(1)**

**APPLICATION FOR REGISTRATION OF A CHARGE**

This form is to be used for the registration of a charge. Please complete all applicable parts of this form. If insufficient space has been provided for a reply at any point, please provide the information on a separate sheet and refer to it in the space provided for your response. If any further information or clarification is required, it will be requested during the processing of the application.

**Please append (where applicable) the following documents or information as part of the application to register a charge:**

- (a) Cheque assigned to the Nevis Island Administration.
- (b) The charge or certified copy of the charge.
- (c) The authenticated translation (if any) of the charge.

**PART 1**

**APPLICANT DETAILS**

I/We the undermentioned, hereby apply to register the following charge created by the corporation described below.

- 1. Name of Registered Agent:**
- 2. Registered Address:**
- 3. Corporation Number:**
- 4. Corporation Name:**
- 5. Contact information:**

*(telephone, fax, email)*

**PART 2**

**DETAILS OF CHARGE**

- 1. Date of creation of charge; or of the charge is a charge existing on property acquired by the corporation, the date on which the property was acquired**
- 2. Name of chargee:**

**3. Address of chargee:**

**4. Brief description of liability secured by the charge:**

**5. Brief description of the property charged:**

**6. Prohibitions or restrictions contained in the instrument creating the charge (if any):**

**7. Date and time of registration of the charge:**

**8. Name of applicant:**

**9. Address of applicant:**

**Certification**

I hereby certify that I am duly authorised to file and sign this application for registration of a charge on behalf of the corporation and that the information and attached documents and particulars of the charge are an accurate description of it.

The applicant authorises the Nevis Financial Services (Regulation and Supervision) Department to make such inquiries as it may consider necessary in connection with this application.

**Signature of applicant:**

**Full name of signatory:**

**Date:**

<b>FOR REGISTRY USE ONLY</b> Date filed: Received by: Processed by:
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**FORM 57(1)****APPLICATION FOR REGISTRATION OF VARIATION OF REGISTERED CHARGE**

This form is to be used for the registration of a variation of registered charge. Please complete all applicable parts of this form. If insufficient space has been provided for a reply at any point, please provide the information on a separate sheet and refer to it in the space provided for your response. If any further information or clarification is required, it will be requested during the processing of the application.

**Please append (where applicable) the following documents or information as part of the application for variation of a registered charge:**

- (a) Cheque assigned to the Nevis Island Administration.
- (b) The registered charge or certified copy of the registered charge.
- (c) The instrument evidencing the variation in the terms of the registered charge.
- (d) The authenticated translation (if any) of the registered charge.

**PART 1****APPLICANT DETAILS**

I/We the undermentioned, hereby apply to register the following variation in the terms of a registered charge created by the corporation described below.

- 1. Name of Registered Agent:**
- 2. Registered Address:**
- 3. Corporation Number:**
- 4. Corporation Name:**
- 6. Contact information:**

*(telephone, fax, email)*

**PART 2****DETAILS OF REGISTERED CHARGE**

- 1. Details of the existing charge:**   
(See Note 1 below)
- 2. Description of instrument varying the charge:**

**3. Brief description of the variation of the charge:**  
(See Note 2 below)

**4. Name of applicant:**

**5. Address of applicant:**

**Certification**

I hereby certify that I am duly authorised to file and sign this application for registration of a variation of registered charge on behalf of the corporation and that the information and attached documents and particulars of the registered charge are an accurate description of it.

The applicant authorises the Nevis Financial Services (Regulation and Supervision) Department to make such inquiries as it may consider necessary in connection with this application.

**Signature of applicant:**

**Full name of signatory:**

**Dated:**

**NOTES**

1. Sufficient details must be given in order to accurately identify which registered charge is being varied. These should include its date, amount secured, property secured and chargee's name.
2. The variation in terms of the registered charge must not of itself create a new charge but rather show how the existing registered charge has been varied.

<p><b>FOR REGISTRY USE ONLY</b></p> <p>Date filed:</p> <p>Received by:</p> <p>Processed by:</p>
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**FORM 58(1)**

**SATISFACTION OF REGISTERED CHARGE**

This document is to be used to register a memorandum of full satisfaction of a charge over a corporation's assets.

To the Registrar of Corporations:

Memorandum of full satisfaction of the following charge:

Date on which the charge was created	___/___/_____ [dd/mm/yyyy]
Name of corporation	
Charge number ( <i>as shown in the certificate of registration of the charge</i> )	
Description of the document creating or evidencing the charge	
Short particulars of the property that has ceased to be affected by the charge	
Has the charge been satisfied and/or discharged	YES/NO*
Date the charge has been satisfied and/or discharged	-----/-----/-----[dd/mm/yyyy]

**\*Delete whichever does not apply**

**Certification**

I hereby certify that I am duly authorised to file and sign this Satisfaction of Registered Charge on behalf of the corporation and I conform that the charge described above has been paid or satisfied in full and ceases to affect the interest or property of the corporation.

Attached to this Satisfaction of Registered Charge is the written consent by the charge to the release of the charge to which it relates or such other evidence of the release satisfactory to the Registrar of Corporations.

**This document is lodged by:**

*(Name of signatory)*

**Signature:**

**My interest in the charge is as follows:**

*(state capacity in which signatory is signing)*

**Dated:**

**FORM 119(4)**

**APPLICATION FOR RESTORATION TO REGISTER**

<b>1. Name of Corporation:</b>	<input type="text"/>
<b>2. Corporation number:</b>	<input type="text"/>
<b>3. Name of registered agent:</b>	<input type="text"/>
<b>4. Address of registered agent:</b>	<input type="text"/>
<b>5. Date of striking off from Register:</b>	<input type="text" value="DAY/ MONTH/ YEAR"/>
<b>6. Reasons for being struck off register:</b>	<input type="text"/>

We, \_\_\_\_\_, registered agent of the corporation apply to have the above corporation restored to the register pursuant to section 119 of the Ordinance. We have enclosed with this application all outstanding documents and fees due by the corporation. We further state on behalf of the corporation, that there has been no illegal activity perpetuated by the corporation or pending litigation against the corporation, which would render the corporation undesirable in any way to be restored to the Register of Corporations.

<b>Signature of registered agent:</b>	<input type="text"/>
<b>Full name of signatory:</b>	<input type="text"/>
<b>Date:</b>	<input type="text"/>

<p><b><u>FOR REGISTRY USE ONLY</u></b></p> <p>Corporation No.</p> <p>Registered agent code:</p> <p>Date filed:</p> <p>Received by:</p> <p>Date restored to Register:</p>
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## FORM 137(2)

## APPLICATION FOR LICENCE FOR ADMINISTRATIVE OFFICE

**Notes on completion:** Please complete all applicable parts of this form in duplicate. If sufficient space has not been provided for a reply, please provide the information on a separate sheet and refer to that sheet in the space provided on the form for your response. Please ensure that any additional sheets used are clearly marked with the name of your organisation and referenced to the appropriate question. This form is to be accompanied by a cheque payable to the Nevis Island Administration.

1. Name of corporation

2. Corporation number:

3. Name of registered agent:

4. Address of registered agent:

5. Address of proposed administrative office:

6. Name and address of resident manager(s):  
*[proposed person(s) to supervise or manage  
 administrative office]*

7. Name and address of director(s):

8. Name and address of  
shareholder(s):

9. Name and address of of beneficial owner(s):

10. Tel:

11. Fax:

12. Email:

13. Website:

14. Purpose of licence:

15. Please tick the type(s) of activities to be undertaken:

Filing

Maintenance of registers

Making and receiving telephone calls

Record keeping

Storage or maintenance of financial records

Other (please specify)



**16. Supporting documents (to be attached)**

Certificate of Incorporation

Certificate of Good Standing

For each resident manager/director:

Certified copy of Passport data page

Original Bank Reference

Original Professional reference

Original Criminal Reference/Police Report or Record

Social Security Number

Driver's Licence Number

Curriculum Vitae of Resident Manager/Director

**Declaration**

I,.....(*Name of Declarant*)  
for and on behalf of.....(*Name of Corporation*)  
do hereby declare that the information provided in this form and in connection with this application is true to the best of my knowledge and belief, accurate in all material respects and does not omit any information which might reasonably be considered relevant to the application. I further declare that all supporting documents submitted for the purpose of this application have been verified as authentic.

The applicant authorises the Minister of Finance to make such enquiries as he may consider necessary in connection with this application.

**17. Full name of Declarant:**

**18. Signature of Declarant:**

**19. Position:**

**20. Date:**

<b><u>FOR OFFICIAL USE ONLY</u></b>	
Date Received:	
Application processed by:	
Approved:	Yes <input type="checkbox"/> No <input type="checkbox"/>

## FORM 139(2)

**SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT**  
**APPLICATION FOR TAX RESIDENT CERTIFICATE**

**Section 1 – Corporation Particulars**

<b>Name of corporation:</b>	<input style="width: 100%;" type="text"/>		
<b>Registered address:</b>	<input style="width: 100%;" type="text"/>		
<b>Mailing address:</b>	<input style="width: 100%;" type="text"/>		
<b>City/Town:</b>	<input style="width: 150px;" type="text"/>	<b>Parish:</b>	<input style="width: 150px;" type="text"/>
<b>Country:</b>	<input style="width: 300px;" type="text"/>		
<b>Fiscal year start:</b>	<input style="width: 100px;" type="text"/> DAY	/	<input style="width: 100px;" type="text"/> MONTH
<b>Fiscal year end:</b>	<input style="width: 100px;" type="text"/> DAY	/	<input style="width: 100px;" type="text"/> MONTH
<b>Phone:</b>	<input style="width: 120px;" type="text"/>	<b>Fax:</b>	<input style="width: 120px;" type="text"/>
		<b>Mobile:</b>	<input style="width: 120px;" type="text"/>
<b>Email Address:</b>	<input style="width: 300px;" type="text"/>		
<b>Tax Identification No.</b>	<input style="width: 300px;" type="text"/>		

**Section 2 – Business Activity Details**

<b>Business activity:</b>	<input style="width: 300px;" type="text"/>
<b>Estimated Gross Annual Revenue:</b>	<input style="width: 300px;" type="text"/>

**Section 3 – Application**

I hereby request that a tax resident certificate be issued in respect of the above-mentioned corporation for the period 01<sup>st</sup> January, [*insert applicable year*] to 31<sup>st</sup> December, [*insert applicable year*] and upon the issue of the certificate acknowledge that we shall be bound by the relevant provisions of the Nevis Business Corporation Ordinance, 2017 (“the Ordinance”) until such time as we shall have made election to cease to be a tax resident corporation for the purposes of the Ordinance and the Regulations.

**Section 4 – Representation**

<b>Representative Name:</b>	<input style="width: 300px;" type="text"/>
<b>Position:</b>	<input style="width: 300px;" type="text"/>
<b>Registered Address:</b>	<input style="width: 300px;" type="text"/>

**Section 5 - Declaration**

I/We declare that the information given on this form is to the best of my/our knowledge and belief, true and correct and that I/we have authority to disclose the information provided. I/ We confirm that this application is being made for the purpose of electing to be a tax resident corporation in Nevis. I/We understand that the Saint Christopher and Nevis Inland Revenue Department reserves the right to review and verify the information provided in this application and the right to ask for further information, if it deems it necessary.

**Full Name:**

**Position:**

**Signature:**  **Date:**  DAY / MONTH /YEAR

**Section 6 – Inland Revenue Department Use Only**

**Taxpayer Identification No.**

**Taxes and Licences registered**

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Processed by:**   DAY / MONTH /YEAR

**Signature:**

**Verified by:**   DAY / MONTH /YEAR

**Signature:**

**Approved by:**   DAY / MONTH /YEAR

**Signature:**

**Under the Nevis Tax Administration and Procedures Ordinance Cap. 6.11 of the Revised Laws of St. Kitts and Nevis, there are penalties for making a false or incorrect declaration.**

**FORM 143(2)**

**SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT  
ELECTION OF CESSATION AS A TAX RESIDENT CORPORATION**

**To the Minister of Finance:**

**Name of corporation:**

**Registered address:**

**Mailing address:**

**City/Town:**  **Parish:**

**Country:**

**I/We hereby elect that the above-named corporation with effect from the date mentioned below shall cease to be a tax resident corporation for the purposes of section 143(2) of the Ordinance.**

**Date from which election made:**

**Full name of signatory:**

**Position:**

**Signature:**

**Date:**

<b><u>FOR OFFICIAL USE ONLY</u></b>	
Date Received:	_____
Application processed by:	_____
Approved:	Yes <input type="checkbox"/> No <input type="checkbox"/>

Made by the Minister of Finance this 30<sup>th</sup> day of November, 2017.

HONOURABLE VANCE AMORY  
*Minister responsible for Finance*