

SAINT CHRISTOPHER AND NEVIS

STATUTORY RULES AND ORDERS

No. 3 of 2017

**NEVIS LIMITED LIABILITY COMPANY (FORMS AND FEES)
REGULATIONS 2017.**

ARRANGEMENT OF REGULATIONS

1. Citation and Commencement of Regulations.
2. Interpretation.
3. Commencement of Ordinance.
4. Applicable fees, fines and penalties.
5. Prohibited and restricted words in names of limited liability companies.
6. Non-latin alphabet character names.
7. Powers of Registrar in relation to non-latin alphabet character names.
8. Refusal Power.
9. Filing of documents.
10. Form of document.
11. Signing of documents by Registrar of Companies.
12. Registration of charges.
13. Registration of variation of registered charge.
14. Registration of satisfaction of registered charge.
15. Application for restoration to register.
16. Application for licence for administrative office.
17. Application for tax resident certificate.
18. Application for cessation as a tax resident company.
19. Repeal.

SCHEDULE 1 – Schedule of Fees

Fines and Penalties

SCHEDULE 2 – Table of Prescribed Forms

SAINT CHRISTOPHER AND NEVIS

STATUTORY RULES AND ORDERS

No. 3 of 2017

ISLAND OF NEVIS

NEVIS LIMITED LIABILITY COMPANY (FORMS AND FEES) REGULATIONS

The Minister in exercise of the powers conferred upon him by section 108 of the Nevis Limited Liability Company Ordinance 2017, makes the following Regulations:

[Published 21st December 2017, Official Gazette No. 68 of 2017]

1. Citation and Commencement of Regulations.

These Regulations may be cited as the Nevis Limited Liability Company (Forms and Fees) Regulations, 2017 and shall come into force on the 1st day of January, 2018.

2. Interpretation.

In these Regulations, unless the context otherwise requires,

“*Ordinance*” means the Nevis Limited Liability Company Ordinance, 2017;

“*Registrar of Companies*” 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 Companies for the issuance by, or as the case may be, the filing with the Registrar of Companies of the document or documents for a given matter, or the Registrar of Companies 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 limited liability company shall pay an annual fee as outlined in the Schedule of Fees in Schedule 1 before the anniversary date of its registration.

(3) A limited liability company 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 Companies 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 Company Search Report which is generated by the Registrar of Companies 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 limited liability company, shall attract an additional cost of EC\$27.00 or US\$10.00.

(7) A limited liability company 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 limited liability company shall submit an application for restoration to the register together with the prescribed fee for restoration to the Registrar of Companies before that company is restored on the register.

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

5. Prohibited and restricted words in names of limited liability companies.

(1) The Registrar of Companies 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 said 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 Companies on the list of prohibited words should not be used in the name of any limited liability company.

(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 Companies on the list of restricted words may only be used in the name of a limited liability company with the permission of the Registrar of Companies and upon such terms and conditions as the Registrar of Companies may specify.

(4) When a name has been reserved and no Certificate of Name Reservation has been issued, the Registrar of Companies 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 Companies 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 18 and 19 of the Ordinance and Regulation 8, the Registrar of Companies may register the name of a limited liability company with non-latin alphabet characters together with authenticated translation.

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

- (a) the Articles of Organisation shall contain a statement that the limited liability company 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 limited liability company appears in the Articles of Organisation and Operating Agreement of the limited liability company, there shall also be a reference to the non-latin alphabet character name and the authenticated translation name.
- (3) A limited liability company 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 limited liability company under the Ordinance;
 - (b) its authenticated translation is identical to a name of a limited liability company already registered; or
 - (c) so similar to a non-latin alphabet character name that is registered, or has been registered to another limited liability company 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 Companies, be likely to confuse or mislead.
- (4) Notwithstanding sub-regulation (3), the Registrar of Companies may register a limited liability company with a non-latin alphabet character name that is similar to the non-latin alphabet character name of another limited liability company, if both limited liability companies are affiliates.

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

- (1) The Registrar of Companies may issue a notice under sub-regulation (2) to a limited liability company if
- (a) he considers that
 - (i) the limited liability company'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 Companies, 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 Companies may issue a notice to the limited liability company directing it to apply to change its non-latin alphabet character name to a name approved by the Registrar of Companies 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 limited liability company 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 Companies on or before the date specified in the notice, the Registrar of Companies may deregister the name.

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

(5) Where a limited liability company'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 Organisation removing all references to the non-latin alphabet character name and shall also remove such references in the limited liability company's Operating Agreement.

8. Refusal power.

(1) The Registrar of Companies 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 Companies 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 Companies 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 Companies 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 Companies 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 Companies unless expressly stated otherwise in the Ordinance.

(2) Every document submitted to the Registrar of Companies 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 Companies, 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 Companies and accompanied by the prescribed fee.

11. Signing of documents by the Registrar of Companies.

Any document required to be signed by the Registrar of Companies under the Ordinance

or in any regulations made thereunder, including these regulations, or otherwise as may be signed by the Registrar of Companies 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 Companies 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 36 of the Ordinance shall be in the form as prescribed in Form 36(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 37(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 Companies under section 38 of the Ordinance shall be in the form as prescribed in Form 38(1) in the Table of Prescribed Forms in Schedule 2.

15. Application for restoration to the register.

A limited liability company which has been struck from the register pursuant to section 73 of the Ordinance shall file an application for restoration to the register with the Registrar of Companies in the form as prescribed in Form 73(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 97(2) of the Ordinance to maintain an administrative office shall be in the Form as prescribed in Form 97(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a licence under section 97(2) of the Ordinance shall complete the prescribed Form 97(2) and append any supporting documents along with the prescribed fee and submit that application to the office of the Registrar of Companies.

(3) The Registrar of Companies, 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 31st December of that year and is renewable each year upon payment of the prescribed annual fee renewal fee on or before the 15th day of January.

17. Application for tax resident certificate.

(1) An application for a tax resident certificate under section 99 of the Ordinance shall be in the form as prescribed in Form 99(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a tax resident certificate under section 99 of the Ordinance shall complete the prescribed Form 99(2) and append any supporting documents along with the prescribed fee and submit that application to the office of the Registrar of Companies.

(3) The Registrar of Companies, 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 company.

(1) An application by a limited liability company to cease to be a tax resident company under section 103(2) of the Ordinance shall be in the form as prescribed in Form 103(2) in the Table of Prescribed Forms in Schedule 2.

(2) An applicant for a cessation as a tax resident under section 103(2) of the Ordinance shall complete the prescribed form in Form 103(2) and submit that application to the office of the Registrar of Companies.

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

19. Repeal.

Statutory Rules and Orders Nos. 19 of 2009 and 10 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 Organisation	675.00	250.00
2. Articles of Organisation with Operating Agreement	810.00	300.00
3. Certificate of Formation	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 Organisation	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. Company Search (includes inspection only)	27.00	10.00
35. Company 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	Paragraph 4(3) of the Regulations
For failing to obtain and designate a new registered agent	1,350.00	500.00	Section 13(6) of the Ordinance
For failing to maintain register of charges	5,000.00	1,852.00	Section 40(8) of the Ordinance
For maintaining an administrative office without licence	\$30,000.00	\$11,112.00	Section 97(5) 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 109 of the Ordinance
Return cheque charge (payable in addition to any bank charges)	100.00	37.00	Section 108 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 36(1)	Application for Registration of a Charge
Form 37(1)	Application for Variation of Registered Charge
Form 38(1)	Satisfaction of Registered Charge
Form 73(4)	Application for Restoration to Register
Form 97(2)	Application for Licence for Administrative Office
Form 99(2)	Application for Tax Resident Certificate
Form 103(2)	Election of Cessation as a Tax Resident Company

FORM 36(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 limited liability company described below.

- 1. Name of Registered Agent:**
- 2. Registered Address:**
- 3. Company Number:**
- 4. Company 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 limited liability company, 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 limited liability company 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:

FOR REGISTRY USE ONLY Date filed: Received by: Processed by:
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FORM 37(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 registration of a 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 limited liability company described below.

- 1. Name of Registered Agent:**
- 2. Registered Address:**
- 3. Company Number:**
- 4. Company Name:**
- 5. 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 limited liability company 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>FOR REGISTRY USE ONLY</p> <p>Date filed:</p> <p>Received by:</p> <p>Processed by:</p>

FORM 38(1)

SATISFACTION OF REGISTERED CHARGE

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

To the Registrar of Companies:

Memorandum of full satisfaction of the following charge:

Date on which the charge was created	___/___/_____ [dd/mm/yyyy]
Name of limited liability company	
Charge number (as shown in the certificate of registration of the charge)	
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 was 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 limited liability company 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 limited liability company.

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 Companies.

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 73(4)

APPLICATION FOR RESTORATION TO REGISTER

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

We, _____, registered agent of the limited liability company apply to have the above company restored to the register pursuant to section 73 of the Ordinance. We have enclosed with this application all outstanding documents and fees due by the limited liability company. We further state on behalf of the limited liability company, that there has been no illegal activity perpetuated by the company or pending litigation against the limited liability company, which would render the company undesirable in any way to be restored to the Register of Companies.

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

<p><u>FOR REGISTRY USE ONLY</u></p> <p>Company 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 97(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 limited liability company

2. Company 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 member(s):

8. Name and address of manager(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 Formation
- Certificate of Good Standing

For each resident manager/manager:

- 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/Manager

Declaration

I,.....(Name of Declarant)
for and on behalf of.....(Name of Limited Liability Company) 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:

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

FORM 99(2)

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

Section 1 – Company Particulars

Name of limited liability company:

Registered address:

Mailing address:

City/Town: **Parish:**

Country:

Fiscal year start: /

Fiscal year end: /

Phone: **Fax:** **Mobile:**

Email Address:

Tax Identification No.

Section 2 – Business Activity Details

Business activity:

Estimated Gross Annual Revenue:

Section 3 – Application

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

Section 4 – Representation

Representative Name:

Position:

Registered Address:

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 company 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 103(2)

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

To the Minister of Finance:

Name of limited liability company:

Registered address:

Mailing address:

City/Town: **Parish:**

Country:

I/We hereby elect that the above-named company with effect from the date mentioned below shall cease to be a tax resident company for the purposes of section 103(2) of the Ordinance.

Date from which election made:

Full name of signatory:

Position:

Signature:

Date:

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

Made by the Minister of Finance this 30th day of November, 2017.

HONOURABLE VANCEAMORY
Minister responsible for Finance