

Jurisdiction's name:		Saint Kitts and Nevis	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>A Tax Identification Number (TIN) is issued solely by the jurisdiction's Tax Administration, Saint Christopher and Nevis Inland Revenue Department (SKNIRD). An individual or legal person or legal entity will be issued a TIN upon registration if they are liable for the licences and taxes administered by the SKNIRD.</p> <p>TINs issued are perpetual and therefore will not be altered for any reason.</p> <p>Most tax forms issued by the SKNIRD, such as Remittance/Tax Return Forms, Statements and Demand Notices etc., will bear the TIN and/or a Tax Account. The Tax Account is a concatenation of the TIN and the tax type number. This construct is represented with the last two digits representing the tax type number, while all other digits before representing the TIN. For instance, if a taxpayer's TIN is 99999, then Corporate Income Tax documents will show 9999904; Value Added Tax documents will show 9999945; Withholding Tax documents will show 9999936.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	No	Entities	No
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response: Individuals are only provided with a TIN if they are registered for one of the licences issued by the IRD or are liable to taxes administered by the IRD.			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response: Entities are only issued a TIN if they are tax residents or a non-resident with a Permanent Establishment for which they are liable to pay taxes.			
Section II – TIN Structure			
TINs are automatically generated by the Tax Administration System and are numeric in structure but can range from one digit upwards.			
Section III – Where to find TINs			
<p>TINs are displayed on an individual's St. Christopher (St. Kitts) & Nevis Driver's Licence as the first set of numbers in the Licence No. before the hyphen.</p> <p>In most other instances, for individuals or entities registered for tax purposes, the TIN may only be obtained from documents generated for tax and customs purposes such as payment receipts, tax assessments and customs entries.</p>			
Section IV – TIN information on the domestic website			
Where an entity is registered for Value Added Tax (VAT), the VAT TIN is provided in the published list of VAT Registrants available on the Tax Administration's website at www.sknird.com . The VAT TIN comprises the base TIN number with 1 additional number between 1 and 9 attached at the end.			

Section V – Contact point for further information

Eric Haynes, Deputy Comptroller of the Inland Revenue Department, Bay Road, Basseterre, St. Kitts and Nevis

Email: inlandrevenue@ird.gov.kn or eric.haynes@ird.gov.kn

Tel: (869) 465-8485 ext. 3544 or 3530