

**SAINT VINCENT AND THE GRENADINES
TAX ADMINISTRATION ACT, 2019
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SAINT VINCENT AND THE GRENADINES

ACT NO. 30 OF 2019

I ASSENT

[L.S.]

SUSAN DOUGAN
Governor-General
31st December, 2019.

AN ACT to revise and consolidate the law relating to the administration of taxation laws; to ensure the efficient collection of taxes and other fees in the nature of taxes; and for connected purposes.

[BY PROCLAMATION]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly of Saint Vincent and the Grenadines and by the authority of the same, as follows:

PART I

PRELIMINARY

- | | |
|--|-------------------------------------|
| <p>1. (1) This Act may be cited as the Tax Administration Act, 2019.</p> <p>(2) This Act comes into force on a day fixed by the Governor-General by Proclamation published in the <i>Gazette</i>.</p> | <p>Short title and commencement</p> |
| <p>2. (1) In this Act, unless the context otherwise requires –</p> <p>“assessment” in relation to any person, means a determination by the Comptroller –</p> <p>(a) of the amount of chargeable income and tax chargeable thereon;</p> <p>(b) of the amount of any loss allowable as a deduction; or</p> | <p>Interpretation</p> |

(c) that no tax is chargeable,

and includes, where the context so requires, an additional assessment or reduced assessment;

“authorised officer” in relation to a function, means the Comptroller or any person employed in the Inland Revenue Department and authorised in writing by the Comptroller to perform the function;

“Comptroller” means the Comptroller of Inland Revenue;

“Department” means the Inland Revenue Department;

“Minister” means the Minister charged with responsibility for finance;

“tax” means a compulsory payment to government imposed under a law to which this Act applies, regardless of whether that payment is designated as a tax, fee, duty, levy or otherwise, and, unless the context otherwise requires, includes interest, late fee, or penalty in relation to a tax;

Schedule 1

“tax law” means a law listed in Schedule 1;

“tax legislation” means a tax law or subsidiary legislation made under such a law;

“taxpayer” means –

- (a) a person who is required to pay tax under tax legislation to which this Act applies; or
- (b) a person who is required to withhold or deduct tax and pay it to the Department;

“tax return” or “return” means a tax return, including an information return, that a person is required to file with the Department, in which information about that person’s or some other person’s possible tax liability is provided;

“TIN” means the tax payer identification number assigned to every taxpayer pursuant to section 9.

(2) When this Act applies in respect of a tax law, any term that is not defined in this Act has the meaning assigned to it in the relevant tax law.

3. (1) In the case of a tax law, the following are considered to be part of the law – Interpretation of tax laws

- (a) the headings of the sections, parts, divisions, and subdivisions into which the law is divided; and
- (b) any schedule to the law.

(2) In interpreting a provision of a tax law, a construction that would promote the purpose or object underlying the provision or the law (whether that purpose or object is expressly stated in the law or not), should be preferred to a construction that would not promote that purpose or object.

(3) Subject to subsection (4), in interpreting a provision of a tax law, if any material that does not form part of the law can assist in ascertaining the meaning of the provision, consideration may be given to that material:

- (a) to confirm that the meaning of the provision is the ordinary meaning conveyed by the text of the provision, considering its context in the law and the purpose or object underlying the law; or
- (b) to determine the meaning of the provision when:
 - (i) the provision is ambiguous or obscure; or
 - (ii) the ordinary meaning conveyed by the text and taking into account its context in the law and the purpose or object underlying the law, leads to a result that is manifestly absurd or is unreasonable.

(4) Without limiting the generality of subsection (3), material that may be considered in interpreting a provision of a tax law includes:

- (a) all matters not forming part of the tax law that are set out in the document containing the text of the tax law, as printed by the Government Printer;
- (b) any treaty or other international agreement or international assistance agreement that is referred to in the tax law;
- (c) any explanatory memorandum relating to the law containing the provision, or any other relevant document, that was laid before, or furnished to the

members of the House of Assembly, by a Minister, before the time when the provision was enacted;

(d) the speech made before the House of Assembly by a Minister on the occasion of the moving, by that Minister, of a motion that the Bill containing the provision be read a second time in that House; and

(e) any relevant material in any official record of proceedings of debates in the House of Assembly.

Scope of the Act

4. (1) Except as otherwise provided, this Act applies to—

Schedule 1

(a) the taxes imposed under the laws, as amended, listed in Schedule 1; and

(b) a tax under another law if responsibility for the general administration of the tax is assigned to the Comptroller.

(2) If there is inconsistency between the provisions of this Act and any other tax law, the provisions of the other tax law prevail to the extent of the inconsistency.

(3) This Act does not apply to provisions for the collection and recovery of tax that resides with the Comptroller of Customs.

PART II

GENERAL PROVISIONS

Comptroller and
Inland Revenue
Department

5. (1) The Governor-General must appoint a Comptroller of Inland Revenue in accordance with the advice of the Public Service Commission.

(2) The Public Service Commission must appoint such other officers and persons as are necessary for the administration of this Act.

(3) The Comptroller is responsible, subject to the general control and supervision of the Minister, for —

(a) collecting and accounting for taxes to which this Act applies; and

(b) administering and applying the provisions of this Act and the laws to which this Act applies.

(4) There is established a department of Government known as the Inland Revenue Department which is administered by the Comptroller.

(5) The Comptroller, an officer of the Department, an expert engaged under section 7, or any other person authorised by the Comptroller to perform any functions under this Act may not be personally liable in civil proceedings in connection with any act done by the person in good faith in the discharge of those functions.

(6) Any officer holding office in the Department immediately before the date of commencement of this Act shall be deemed to have been appointed under this Act.

6. (1) The Comptroller may delegate in writing to an authorised officer of the Department a power or duty conferred or imposed on the Comptroller by this Act, other than the power of delegation under this section.

Delegation of powers

(2) A delegation under subsection (1) may be either to a specific individual or to the incumbent holding a specific post.

(3) Subject to conditions that the Comptroller specifies, the Comptroller may provide that any information, declaration, or document required to be furnished to the Comptroller is to be supplied to such other person as the Comptroller may nominate.

(4) A delegation under this section does not prevent the Comptroller from personally exercising the power, duty, or function in question.

(5) The Comptroller may, at any time, revoke in writing a delegation under this section.

7. (1) The Comptroller may engage experts, on such terms and conditions as the Comptroller thinks fit, to assist the Department and its tax officers in the proper performance of their functions.

Assistance of experts

(2) An authorised officer shall supervise the experts engaged by the Comptroller under subsection (1).

(3) The appointment of an expert is ineffective unless it is in writing and is expressly made under this section.

(4) An expert to whom this section applies must regard and deal with as secret and confidential all information and documents that, by reason of the employment, engagement, or assistance of the expert, come into the possession of the expert in connection with a tax law.

(5) Sections 8, 89, and 90 apply to experts appointed under this section.

Confidentiality

8. (1) Except as provided in subsections (3), (4) or (6) every person having a duty under this Act or being employed in the administration of this Act, must regard as secret and confidential all information and documents the person has received in an official capacity in relation to a specific taxpayer and may, with the permission of the Comptroller, disclose that information only to the following persons –

- (a) other agents and employees of the Department and of the Customs and Excise Department in the course, and for the purpose, of carrying out their duties;
- (b) the Minister in the course, and for the purpose, of carrying out supervision of the Department;
- (c) employees of the Ministry of Finance and Planning designated by the Director General Finance and Planning, for the purpose of reviewing and evaluating tax issues;
- (d) tax authorities of a foreign country, in accordance with an international agreement;
- (e) law enforcement agencies, for the purpose of the prosecution of a criminal offence;
- (f) a court, in a proceeding to establish a taxpayer's tax liability or responsibility for an offence under a tax law or a criminal offence; and
- (g) any other agency or Government department with whom the Comptroller has an established memorandum of understanding.

(2) A person who is permitted to disclose information, or who receives information, under subsection (1) must maintain secrecy and the disclosure of the information is only allowed to the extent necessary to achieve the object for which disclosure is permitted.

(3) The Comptroller may, upon presentation and verification of identification, disclose information concerning the affairs of a taxpayer to the taxpayer or to the authorised representative of the taxpayer.

(4) The Comptroller may disclose information about the affairs of a taxpayer to a third party only with the written consent of the taxpayer, unless the matter is under judicial consideration;

(5) The obligation of secrecy and confidentiality imposed under this section applies in respect of any person who ceases to be appointed under or employed in carrying out the provisions of this Act.

(6) The Comptroller may publish a list containing the names of taxpayers –

- (a) who are in default of their obligations under section 52;
- (b) who have failed to file a return as required under section 22;
- (c) on whom an understatement penalty has been imposed under section 77 or 78; or
- (d) who have failed to register as required under section 10.

9. (1) The Comptroller must assign a unique taxpayer identification number (“TIN”) to every taxpayer.

Taxpayer
identification
numbers

(2) The TIN is to be used for all taxes to which this Act applies.

(3) The Comptroller may assign a TIN to a person who is not a taxpayer, but who –

- (a) makes payments which are subject to tax in the hands of the recipient;
- (b) is, or may be, required to file a tax return;
- (c) is required under this Act or regulations to furnish a TIN to another person; or
- (d) is required to register under section 10.

(4) To the extent provided by regulations, a person is required –

- (a) to include the person's TIN on documents relating to a tax to which this Act applies; and
- (b) to furnish the TIN to another person designated in regulations as a person who is required to furnish tax information with respect to the person furnishing the number.

(5) The Comptroller must include the TIN on correspondence sent to a taxpayer concerning the taxpayer's tax liability, and a taxpayer must include the TIN on returns and correspondence sent to the Comptroller.

(6) A taxpayer must notify the Comptroller in writing of a change in name (including business name or other trading name), address, place of business, or nature of the taxable activity carried on and such notice must be provided within one year of the change in particulars.

Registration

10. (1) Every person liable or who may become liable for the payment of tax must register with the Comptroller within thirty days after commencing business and must provide such information to the Comptroller as may be required to give effect to such registration.

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(2) A person registering under this section is required to submit the application for registration in the prescribed form and manner to give effect to such registration.

(3) The Minister may by regulations prescribe additional classes of persons required to register under this section.

(4) The Comptroller may register a person if the Comptroller determines that the person meets the requirements for registration.

Public rulings

11. (1) To achieve consistency in the administration of tax law and to provide guidance to the general public and officers of the Department, the Comptroller may publish written public rulings setting out the Comptroller's position regarding the application of a tax law.

(2) A public ruling published under subsection (1) takes effect from the date of publication or such later date as may be contained in the publication and is binding on the Comptroller until revoked by the Comptroller.

(3) A revocation published under subsection (2) is effective from the date of publication or such later date as may be contained in the publication, and shall be published in the same manner using the same or similar medium adopted for the publication of a public ruling under subsection (1), if possible, but shall not apply retrospectively.

(4) The passage of a law that is inconsistent with a public ruling revokes the ruling to the extent of the inconsistency.

(5) The Comptroller may adopt procedures and issue guidelines for the issuance of public rulings.

12. (1) The Comptroller may issue to a taxpayer a written advance ruling setting out the Department's position regarding the application of the law to a transaction proposed by the taxpayer. Advance rulings

(2) If the taxpayer has made a full and true disclosure of the nature of all aspects of the transaction relevant to an advance ruling and the transaction proceeds in all material respects as described in the taxpayer's application for the ruling, the advance ruling is binding on the Department and on the taxpayer.

(3) If the Comptroller proposes to issue an advance ruling where the tax treatment differs from that proposed by the taxpayer, the Comptroller must notify the taxpayer and give the taxpayer an opportunity to withdraw the application for an advance ruling .

(4) The Comptroller may amend or revoke an advance ruling, in whole or in part, by written notice served on the applicant.

(5) Revocation or amendment of an advance ruling has future effect only, and the details of how the revocation or amendment is applied with prospective effect must be stated in the notice of revocation or amendment.

(6) The passage of a law that is inconsistent with an advance ruling revokes the ruling to the extent of the inconsistency.

(7) The Comptroller must publish advance rulings, deleting or redacting the name of the taxpayer and other information specific to the taxpayer that is not needed by others to understand the ruling.

(8) The Comptroller may adopt procedures and issue guidelines for the issuance of advance rulings.

(9) The Minister may by order specify reasonable fees to be charged for the issuance of advance rulings, fixed in such a manner as to recover the costs incurred by the Department in so doing.

13. With the exception of a ruling issued under section 11 or 12 and other cases authorised by law, no statement or agreement made by an officer of the Department concerning the liability of a taxpayer is binding on the Department. Other statements
by officers

Communications
with taxpayers
and other
persons

14. (1) A notice, statement, or agreement issued by the Comptroller to a taxpayer or other person is effective only if it is –

- (a) authorised by law;
- (b) in writing;
- (c) signed by an authorised officer of the Department; and
- (d) served personally upon the taxpayer or other person to whom it is addressed.

(2) If the Comptroller is required to give notice to a person other than a company or a partnership, the notice is considered sufficiently served if it is –

- (a) served personally;
- (b) sent by registered mail to the person's last known address; or
- (c) communicated electronically and in accordance with the Electronic Transactions Act.

No. 6 of 2015

(3) If the Comptroller is required to give notice to a company or other body of persons, the notice is considered sufficiently served if it is –

- (a) served personally on, or communicated electronically in accordance with the Electronic Transactions Act to, the authorised representative of the company or body of persons;
- (b) delivered in Saint Vincent and the Grenadines to the principal place of business of the company or body of persons; or
- (c) sent by registered mail to the registered office of the company or body.

(4) If the Comptroller is required to give notice to a partnership, the notice is considered sufficiently served if it is –

- (a) served personally on, or communicated electronically in accordance with the Electronic Transactions Act to, the precedent partner or agent of the partnership;

(b) sent by registered mail to the partnership's last known address for service of notices; or

(c) sent by registered mail to any office or place of business of the partnership.

(5) A notice sent by registered mail is considered served seven days after the day on which it was posted where the address is in Saint Vincent and the Grenadines and, where the address is outside of Saint Vincent and the Grenadines, thirty days after the day on which the notice was posted.

(6) A notice under the Valuation and Rating Act may be served on a person by leaving it at the usual or last known place of abode of that person or, if no other service option is practicable, by addressing the notice to "the owner" of the property, describing the property to which it relates, and delivering it to a person on the property to whom it can be delivered or affixing it or a copy of it to a conspicuous part of the property.

Cap. 343

(7) Unless the contrary is shown a signature on a notice, statement, agreement, return, form, declaration, table, or other document and purporting to be the signature of a particular person is considered to be the signature of that person.

15. (1) The Comptroller may from time to time prescribe any form, notice, declaration, statements, or any other document that may be required for the efficient administration of this Act.

Forms and notices

(2) The Comptroller must ensure that the documents prescribed under subsection (1) are made available to the public at its main office, and sub-offices, by mail or electronically.

(3) The Comptroller or an authorised delegate of the Comptroller must sign every notice issued under this Act, and such a notice is considered valid if the signature is printed or written on it.

(4) Notwithstanding subsection (3), a notice is considered valid where the electronic signature of the Comptroller is affixed thereto.

16. (1) A notice of assessment or any other notice or document issued under this Act is not to be considered invalid or ineffective by reason of a failure to comply with the requirements of section 14 or 15 if the taxpayer had effective knowledge of the fact of the notice and of its content.

Defect does not affect validity

(2) A notice of assessment or other notice or document issued under this Act is not to be considered invalid or ineffective by reason of defects if it is, in substance and effect, in conformity with this Act, and the person assessed, or affected by the document, is designated in it according to common understanding.

Regulations

17. The Minister may make regulations –

- (a) for matters that under this Act are to be prescribed by regulations, as specified in sections 9(4), 10(3), 40(8), 64(3), and (5); or
- (b) whether or not to be prescribed by regulations under this Act, for matters necessary or convenient to be prescribed for the better carrying out or giving effect to this Act or the laws to which this Act applies.

Taxpayer's right to information

18. (1) A taxpayer may in the prescribed form request information from the Comptroller relating to the taxpayer's tax return.

(2) Upon receiving a request under subsection (1), the Comptroller must –

- (a) inform the taxpayer of the status of the taxpayer's account; and
- (b) provide the taxpayer with a copy of the filed tax return which is still on file with the Department.

Due dates

19. (1) If the last day for performing an act prescribed by a tax law falls on a day on which the Department is closed to the public for business, the act is considered timely if it is performed on the next day on which the Department is open for business.

(2) A declaration, appeal, or other document, is considered filed on the date it is stamped as received by the Department or, in the case of filing by local mail, five days after it is postmarked, and in the case of filing by external mail, ten days after it is postmarked.

PART III**RECORD KEEPING AND INFORMATION COLLECTION**

Accounts and records

20. (1) A taxpayer who is engaged in business or independent professional activity or a person who is required to make a return under a tax law is required to maintain in Saint Vincent and the Grenadines up-to-date records of all documents and books and of all transactions to ascertain the gains and profits made or the loss incurred in respect of those transactions.

(2) Where the Comptroller is of the opinion that records or books of accounts are not being kept in accordance with subsection (1), or where no records or books of account are being kept, by any person carrying on business then in addition to prosecution for an offence, the Comptroller may direct such person to keep such records or books of account as the Comptroller may specify.

(3) The up-to-date records or books of accounts required by this section must be kept at the place of business of the person carrying on business unless the Comptroller gives approval in writing for the records or books of accounts to be kept at some other place.

(4) Where a taxpayer stores or retains the up-to-date records and books of accounts electronically, the equipment and devices on which the records and books of accounts are stored or retained must be kept at the taxpayer's place of business.

(5) In addition to the records and accounts required to be kept under subsection (1), a taxpayer must also retain source documents and underlying documentation used in the creation of the records and accounts.

(6) A person required to prepare or retain records of a transaction under tax legislation must retain the documents –

- (a) for a period of seven years from the date on which the transaction took place; or
- (b) if longer than the period specified in paragraph (a), until expiration of the time limit for assessment of tax for any tax period to which the records are relevant.

(7) If a person has prepared records required under this section in a language other than English, that person is required at that person's expense, upon request, to provide an English translation of the records acceptable to the Comptroller.

(8) Financial statements, invoices, books of original entry, and all written communications between the Department and the taxpayer must be in English.

(9) Where records are kept in an electronically readable form the records shall be kept in such manner as to enable the record to be readily accessible and printable.

(10) For the purposes of this section, source documents include—

(a) sales and purchase invoices, costing documents, bookings, diaries, purchase orders, delivery notes, bank statements, contracts, and other documents which relate to an element of a transaction; and

Cap. 445

(b) for purposes of the VAT Act —

(i) a copy of all VAT invoices, VAT credit notes, VAT debit notes issued and received by the person;

(ii) all customs documentation relating to imports and exports of goods by a person; and

(iii) in relation to imported services to which section 18 of the VAT Act applies, sufficient written evidence to identify the supplier and the recipient, and to show the nature and quantity of services supplied, the time of supply, the place of supply, the consideration for the supply, and the extent to which the supply has been used by the recipient for particular purposes.

Obligations of
financial
institutions

21. A bank or financial institution is required to keep account of all transactions with a client, including the identity of the client.

Tax returns

22. (1) Every taxpayer must, if required by a tax law, furnish the Comptroller with a tax return in accordance with subsection (2), within the time and at the place specified by that law, or as demanded by the Comptroller.

(2) The Comptroller shall specify—

(a) the form for returns;

- (b) the information to be furnished on the return and attachments, if any, required to be filed with the return; and
- (c) the manner of filing.

(3) A taxpayer may file an amended return setting out the grounds on which it is filed for a tax period no later than six years after the end of the tax period.

(4) A taxpayer, or the taxpayer's duly authorised agent, must sign the return, attesting to its accuracy and completeness.

(5) If a return or part of a return was prepared for reward by a person, other than a full-time employee of the taxpayer, that other person must also sign the return.

(6) The Comptroller may, by notice, require a person to file, whether on that person's own behalf or as agent or trustee for another person, additional returns for a tax period as the Comptroller requires, even if the taxpayer has not submitted a return for the period.

(7) A return may not be filed under subsection (3) for a tax period between the time that an assessment is issued under section 31 for that period and the time that the assessment becomes final under section 43.

23. (1) Where it appears to the Comptroller that a person may be required to furnish a return and has not done so, the Comptroller may, by notice in writing, require that person to furnish a return within the time specified in the notice.

Notice to require
filing

(2) Nothing in this section shall be construed as extending the time limits provided by the relevant tax Act for the furnishing of a return.

24. (1) Unless the contrary is proved, every return, statement, or form purporting to be furnished under this Act or any tax law by or on behalf of any person is deemed to have been furnished by that person or with the person's authority, as the case may be.

Return deemed to
be furnished by
due authority

(2) A person signing such return, statement, or form pursuant to subsection (1) is deemed to be aware of all matters contained therein.

- Information returns** 25. The provisions of this Act relating to returns apply to a person required by a tax law to file a return of information related to matters other than the person's own tax liability.
- Extension of time to file returns** 26. (1) The Comptroller may extend the time limit prescribed for filing a tax return if the taxpayer or other person required to file applies for the extension by the due date.
- (2) The Comptroller may issue a general extension of the time for filing a tax return for a specific tax period in the case of any event that may impede the timely filing of returns.
- (3) The grant of an extension of time under subsection (1) or (2) does not affect the due date for payment of tax, unless an extension of time for payment is also expressly granted.
- Notice of audit** 27. (1) If the Comptroller requires information from the taxpayer in relation to the audit of a specific return (or, if no return has been filed, of a specific tax period), the Comptroller must send a notice to the taxpayer specifying whether a field audit or audit at the offices of the Comptroller is involved.
- (2) The notice must specify the place of the audit, the time and date when the audit will commence, the period being audited, the name and contact details of the officer responsible for conducting the audit, the scope of the audit, and the information and documents required from the taxpayer.
- (3) The notice of audit may be combined with a notice under section 29.
- Access to information, assets, and land** 28. (1) An authorised officer may enter a business premises, or other premises open to the public, without prior notice, for an authorised purpose —
- (a) during normal business hours; or
- (b) at a time and for the purposes specified in a warrant issued by a Magistrate.

(2) An authorised officer may enter a taxpayer's dwelling, or other premises not described in subsection (1), for an authorised purpose –

- (a) with the consent of the taxpayer; or
- (b) at the time stated and for the purposes specified in a warrant issued by a Magistrate.

(3) The authorised officer may enter any premises for the purpose of surveying and valuing it –

- (a) with the consent of the taxpayer; or
- (b) after giving not less than twenty-four hours notice in writing.

(4) An authorised officer who is lawfully upon premises or dwelling under subsections (1), (2), or (3) may –

- (a) make a copy of a record;
- (b) seize a record or other item that appears to be relevant to an authorised purpose; or
- (c) seal records or other items.

(5) If an authorised officer seizes a record or other item under this section, the Comptroller may, wherever practicable, make a copy of the record or other item and must return the original to the person in the shortest time practicable, unless otherwise permitted by court order.

(6) A copy of a document made pursuant to the power conferred by this section may be produced in Court and has the same evidentiary value as if it were an original.

(7) This section does not authorise access to premises of diplomatic, consular, or other missions of foreign countries and international organizations which enjoy immunity from such investigations under international law.

(8) If a person asserts privilege under law over documents or other evidence which the Comptroller wishes to seize or examine pursuant to this section, the materials over which privilege is claimed must be deposited into envelopes which are then sealed and retained unopened by an officer of the Department pending an application by the Comptroller to a court of competent jurisdiction to determine whether the items in question are privileged.

(9) Except with the agreement of the Comptroller, documents specifically requested by the Comptroller under this section or section 29 and which a taxpayer or other specified person, without reasonable excuse, fails to provide, cannot be used by the taxpayer or other person in a judicial proceeding challenging an assessment.

(10) The owner or lawful occupier of the premises or place to which an exercise of power under this section relates must provide all reasonable facilities and assistance to the Comptroller or authorised officer.

(11) A person whose books, records, or other items have been seized under this section shall be allowed to examine them and make copies, during office hours.

(12) An authorised officer must sign for all records, books, or other items removed and retained under this section and must return them to the owner within thirty calendar days of the conclusion of the investigation or related proceedings.

(13) The Comptroller may cause any land to be visited, inspected, and measured and may call on any person to produce for inspection any map, plan, title deed, instrument of title, or other document in the custody or under the control of that person which relates to the land.

(14) The Comptroller may require a police officer to be present for the purposes of exercising powers under this section.

(15) In this section and section 29, “authorised purpose” means the collection of information –

- (a) for the purpose of determining the tax liability of a specific person;

- (b) for the purpose of collecting tax from a specific person; or
- (c) related to the investigation or prosecution of tax matters related to a specific person.

29. (1) The Comptroller may in respect of an authorised purpose, serve notice on a person, whether or not that person is a taxpayer, requiring the person – Notice to obtain information

- (a) to furnish the information that is required by the notice, including information concerning another person; or
- (b) to appear at the time and place designated in the notice for the purpose of being examined or of producing documents or other evidence that is in the control of the person and that is described in the notice.

(2) Without prejudice to the generality of subsection (1), the Comptroller may require –

- (a) any bank or financial institution to furnish the Comptroller with details of any accounts or other assets which may be held by the bank or financial institution on behalf of any person, including copies of bank statements relating to any such accounts or assets;
- (b) any bank or financial institution to permit the Comptroller or an authorised officer to inspect the records of the bank or financial institution with respect to the account of any person;
- (c) any bank or financial institution to furnish annually a schedule showing the amount of interest paid on deposits together with the names and addresses of the persons to whom such interest accrued; or
- (d) the attendance of any officer of a bank or financial institution before the Comptroller to give evidence respecting any account or other assets which may be held by the bank or financial institution on behalf of any person.

(3) Subsection (1) extends to the supply of information, the production of documents, and the giving of evidence to the Comptroller in relation to –

- (a) the payment of income by any person to a non-resident;

(b) the payment of remuneration by an employer to an employee, the deduction of tax therefrom and the accounting for any tax so deducted.

(4) The Comptroller may make copies of books of account or other documents that are produced for purposes of this section, and may retain such books and other documents as may be necessary for a reasonable period of time where such course of action appears to the Comptroller to be necessary for the purposes of any prosecution or the substantiation of any assessment.

(5) Subject to section 28(8), section 28 and this section have effect notwithstanding any law relating to confidentiality, privilege, or the public interest with respect to the production of or access to documents or other evidence, including a law relating to bank secrecy and any contractual duty of confidentiality.

(6) The Comptroller may, by notice, require any agency of government to provide, whether on a one-off or ongoing basis, information that is necessary to ensure the collection of a tax, even though the information may not be required for assessing or collecting tax from a specific taxpayer.

(7) An agency receiving a notice under subsection (6) must comply with the notice to the extent permitted by the law.

PART IV

ASSESSMENTS

Assessments

30. (1) An assessment of a taxpayer's liability to pay tax is to be made in the manner prescribed by this Act or a relevant tax law.

(2) An assessment may be based upon the information supplied by a taxpayer in a tax return and upon any other relevant information available to the Comptroller.

(3) If a taxpayer fails to file a tax return, the Comptroller may make an assessment of the amount of tax payable, based upon best judgement and information reasonably available to the Comptroller.

(4) If the Comptroller bases an assessment in whole or in part on information other than that supplied by a taxpayer in a tax return, the

Comptroller must inform the taxpayer of the source of the information on which the assessment is based.

(5) If the relevant tax law requires the taxpayer to include in a tax return the amount of tax payable, the filing of the return has the same effect as if the Comptroller had made an assessment for that amount, but does not prevent the Comptroller from issuing a new or revised assessment under section 31.

31. (1) Where the Comptroller reasonably believes that an assessment was incorrect, the Comptroller may make a new assessment, or revise the assessment within the time specified in section 32 (2).

New or revised
assessment

(2) If a taxpayer fails to comply with the record keeping requirements or has submitted inaccurate information, the Comptroller may use best judgement and information reasonably available to the Comptroller in making a new or revised assessment.

(3) If a taxpayer files an amended return under section 22 (3), the Comptroller must revise the original assessment if the Comptroller is satisfied that the original assessment was based on incorrect information.

32. (1) The Comptroller may not make an assessment, including a new assessment or a revised assessment, more than six years after the end of the tax period to which the assessment relates.

Time limits for
assessments and
revised
assessments

(2) Notwithstanding subsection (1), where an assessment is made under section 31 (1) if the original assessment was based upon incorrect information due to the fraud or wilful neglect of the taxpayer, the Comptroller may make a new or revised assessment within twelve years of the end of the tax period to which the return relates.

(3) Notwithstanding subsection (1), an assessment under section 30(3) must be made within twelve years of the end of the tax period to which the return relates, but if the taxpayer files a return within *six* years after the end of the tax period, the assessment must be made within *six* years of the date the return is filed.

(4) Notwithstanding subsection (1), if the return for a tax period is filed five years or later after the end of the tax period, a revised assessment must be made within one year after that return is filed, and a

revised assessment may be made at any time, if no return has yet been filed.

(5) If an assessment is not made within the time limits specified in this section, and no assessment has been made under of section 30 (5), an assessment is treated to have been made in the amount of tax, if any, that has been withheld for the tax period, or, if no tax has been withheld, that no tax is payable.

(6) Nothing in this section prevents the amendment of an assessment to give effect to a decision of the Appeal Commissioners or the Court.

Jeopardy
assessment

33. (1) The Comptroller may make an assessment, using best judgement and information reasonably available, in advance of the date on which tax is normally due, if that action is required to secure the collection of the tax.

(2) In addition to a right of appeal under Part V, an appeal against an assessment made under this section may be made to the High Court on the grounds that –

- (a) the amount assessed is excessive; or
- (b) the circumstances that justify a jeopardy assessment do not exist.

Notice
of
assessment

34. When an assessment is made under section 30 (2) or (3), 31 or 32, the Comptroller must issue a notice of assessment, to be served on the person assessed, which must be signed by the Comptroller or an authorised officer, and contain the following information –

- (a) the name of the taxpayer;
- (b) the taxpayer identification number;
- (c) the date of issue of the notice;
- (d) the matter to which the notice relates;
- (e) the amount of tax payable;

- (f) a demand for payment of the tax by the date stipulated in the notice;
- (g) the place at which, or manner in which, payment is to be made;
- (h) a summary statement of the reasons why the Comptroller made the assessment and the manner in which the assessment is calculated;
- (i) the time, place, and manner of objecting to the assessment; and
- (j) any other information that, the Comptroller thinks necessary.

(2) The original or a certified copy of a notice of assessment is receivable in proceedings as conclusive evidence that the assessment under Part V, has been duly made and, except in proceedings in relation to the assessment that the amount and all particulars of the assessment are correct.

35. (1) In making an assessment, the Comptroller may disregard a transaction or series of transactions that are artificial or fictitious or treat according to its economic substance a transaction or series of transactions that have been mischaracterised.

Anti-avoidance

(2) In making an assessment, the Comptroller may adjust transactions between related persons to the terms that would have obtained if the transaction had taken place between unrelated persons at arm's length.

(3) In this section —

“scheme” includes a course of action and an agreement, arrangement, promise, plan, proposal, or undertaking, whether expressed or implied and whether or not legally enforceable; and

“tax benefit” includes a reduction or deferral in the liability of a person to pay tax, or an increase in the entitlement of a person to a refund.

(4) If the Comptroller is satisfied that a scheme has been entered into or carried out and —

- (a) a person has obtained a tax benefit in connection with the scheme in a manner that constitutes a misuse or abuse of the provisions of a tax law; and
- (b) having regard to the substance of the scheme, it would be concluded that the person, or one of the persons, who entered into or carried out the scheme, did so for the sole or dominant purpose of enabling the person to obtain the tax benefit,

the Comptroller may, in making an assessment, determine the liability of the person who has obtained the tax benefit as if the scheme had not been entered into or carried out, or in such manner as the Comptroller considers appropriate for the prevention or reduction of the tax benefit.

(5) For the purposes of determining the liability of a person under subsection (4) and for the purposes of ensuring the prevention or reduction of the tax benefit, the Comptroller may do any of the following—

- (a) treat a particular event that actually happened as not having happened;
- (b) treat a particular event that did not actually happen as having happened and if appropriate, treat the event as —
 - (i) having happened at a particular time; and
 - (ii) having involved particular action by a particular person;
- (c) treat a particular event that actually happened as —
 - (i) having happened at a time different from the time it actually happened; or

- (ii) having involved particular action by a particular person, whether or not the event actually involved any action by that person.

PART V

OBJECTIONS AND APPEALS

36. Except in proceedings under this Part –
- T a x a t i o n
d e c i s i o n s
- (a) no taxation decision may be appealed to a Court, or in another proceeding on another ground; and
- (b) the amount and particulars of every assessment are to be treated as correct and the liability of the taxpayer is to be determined accordingly.
37. (1) The following decisions made under the VAT Act are reviewable decisions –
- R e v i e w a b l e
d e c i s i o n s
- (a) a decision under section 10 of the Act to register or not register a person under the Act, including a decision in relation to the date of commencement of registration;
- (b) a decision under section 11 of the Act to cancel or not to cancel a person's registration under the Act, including a decision in relation to the date of cessation of registration;
- C a p . 4 4 5
- (c) a decision under section 44 of the Act not to pay a refund or allow an input tax credit;
- (d) the issue of an assessment under Part XII of the Act;
- (e) a decision under section 51 of the Act to require a person to give security;
- (f) a decision relating to the seizure of goods under section 52 of the Act;
- (g) a decision under section 101 of the Act to appoint a person as a representative of a taxpayer;
- (h) a decision under sections 29(11), (12), and (13) of the Act to allow or not allow an input tax credit to a registered person, including a decision as to the amount of any input tax credit allowed.

Cap. 435 (2) The following decisions under the Income Tax Act are reviewable decisions –

- (a) a decision under section 11(3) of the Act to refuse to approve varying the basis period;
- (b) a decision under section (11)(4)(b) of the Act to require payment of an additional amount;
- (c) a decision not to approve a professional institution under section 40(1)(n) of the Act;
- (d) a decision not to approve a religious, charitable, or educational institution or fund under section 58 of the Act;
- (e) a decision not to approve a fund under section 65 of the Act;
- (f) the making of an assessment under section 93 of the Act.

Cap. 429 (3) The following decisions under the Excise Tax Act are reviewable decisions –

- (a) a decision under section 4(1) of the Act to impose excise tax on goods for which a deficiency has arisen;
- (b) a decision under section 10 of the Act to register or not register a manufacturer or to impose terms, conditions, or restrictions on the manufacturer's business of manufacturing excisable goods in the State;
- (c) a decision under section 11 of the Act to cancel or not cancel a manufacturer's registration, including a decision as to the date of effect of a cancellation;
- (d) a decision under section 12 of the Act not to approve a warehouse for the purposes of the Act or to impose terms, conditions, or restrictions on the approval of the warehouse;
- (e) a decision under Part IV of the Act not to pay a refund, or a decision as to the amount of a refund payable;

- (f) a decision under Part V of the Act to impose a penalty;
- (g) a decision under section 32 of the Act to require security, including a decision as to the amount of the security;
- (h) a decision under section 35(5) of the Act not to remove a notice referred to under section 35(4) of such Act.

(4) The following decisions under this Act are reviewable decisions –

- (a) the making of an assessment;
- (b) the declaration of a person as a representative under section 46(5);
- (c) the issuance of a notice under section 68(1) or a decision to reject a third-party notice under section 69(7)(b).

38. (1) A taxpayer who is dissatisfied with an assessment or other reviewable decision of the Department described in section 37 may in accordance with subsection (2) request the Comptroller to review the decision.

Administrative
review

(2) A request for an administrative review must be made in writing to the Comptroller not later than thirty days after the taxpayer receives notice of the decision, setting out in detail the grounds upon which the request is made.

(3) Where an objection is against an assessment which was without the required return required to be made, the taxpayer must file the notice of objection together with a return duly made.

(4) After considering the request of the taxpayer for a review under this section the Comptroller must notify the taxpayer, in writing, of the decision of the Comptroller within ninety days of the request, providing reasons for the decision.

39. (1) A person aggrieved by the decision of the Comptroller under section 38 may lodge an appeal to the Appeal Commissioners established under section 40.

Appeal from
administrative
review

(2) A taxpayer may not lodge an appeal under this section unless a request for administrative review was made under section 38, and

- (a) a decision was received from the Comptroller; or
- (b) ninety days have elapsed since the taxpayer requested an administrative review under section 38.

(3) If the Appeal Commissioners are satisfied that the appellant is overcharged the Appeal Commissioners may reduce the amount of the assessment by the amount of the overcharge, and if the Appeal Commissioners are satisfied that the appellant is undercharged, the Appeal Commissioners may increase the amount of the assessment by the amount of the undercharge.

(4) Notwithstanding anything contained in Part VIII, if the Appeal Commissioners are satisfied that tax in accordance with their decision upon the appeal may not be recovered, the Appeal Commissioners may require the appellant to furnish security for payment of the tax, if any, which may become payable by the appellant as may seem to the Appeal Commissioners to be proper.

(5) Notice of an appeal under this section must be given in writing to the Comptroller within ninety days from the date of the decision of the Comptroller under section 38.

(6) Notwithstanding subsection (5), the appellant may appeal against a decision under section 38 if the Appeal Commissioners are satisfied that the appellant was absent from Saint Vincent and the Grenadines, due to illness, or for some other reasonable cause which prevented the appellant from giving the required notice and that there was no unreasonable delay on the appellant's part.

Constitution of
a p p e a l
commissioners

40. (1) There shall be a tribunal of Appeal Commissioners established and regulated in accordance with this section.

(2) The Governor-General may appoint not more than seven suitable and qualified persons to serve as the Appeal Commissioners who may hold office for a period of five years.

(3) The Governor-General must appoint one of the Commissioners to be the Chairperson of the Appeal Commissioners.

(4) The Appeal Commissioners may meet as often as circumstances may require.

(5) Three members form a quorum.

(6) The Appeal Commissioners must appoint one of the members to be chair and every decision of the Board must be signified under the hand of the chair.

(7) The Governor-General must appoint a person to be secretary to the Appeal Commissioners and all notices and documents other than decisions of the Appeal Commissioners may be signified under the hand of the secretary.

(8) The Minister prescribes the allowances to be paid to members of the Appeal Commissioners when they sit to hear and determine appeals, and any other terms or conditions for the composition and functioning of the Appeal Commissioners, including provisions related to conflict of interest.

(9) The Appeal Commissioners have —

- (a) power to summon to attend at the hearing of an appeal any person who in their opinion is or might be able to give evidence respecting the appeal;
- (b) power, where any person is so summoned, to examine the person on oath or otherwise;
- (c) power to require any person to produce any books or documents which are in the person's custody or control and which the Appeal Commissioners may consider necessary for the purpose of the appeal;
- (d) all the powers of a subordinate court regarding the enforcement of attendance of witnesses, hearing evidence on oath, and punishment for contempt;
- (e) power to admit or reject any evidence adduced, whether or not admissible under the provisions of any written law for the time being in force relating to the admissibility of evidence;
- (f) power to postpone or adjourn the hearing of an appeal where the Appeal Commissioners are satisfied that, for any reasonable cause, either party to the appeal has been prevented from attending on the date fixed for such hearing; and

(g) power to determine the procedure to be followed in an appeal.

Burden of proof

41. The burden of proof is on the taxpayer or person making an objection to an assessment to show that the assessment is incorrect.

Appeals do not suspend collection of undisputed amounts

42. (1) Where a taxpayer requests an administrative review of an assessment under section 38 or an appeal is filed under section 39, the tax liability remains due and payable, unless the Comptroller grants an extension of time under section 51.

(2) Notwithstanding subsection (1), the Appeal Commissioners or the Court may rule, upon the Commissioner’s motion, that all or a portion of the tax is being disputed on a frivolous basis, in which case such amount becomes due and payable.

Finality of assessment

43. (1) Subject to the right of the Comptroller to issue a new or revised assessment under section 31, and subject to subsection (2), if no request for review is made within the time permitted by section 38, an assessment is treated as final.

(2) If an assessment is final under subsection (1), and the taxpayer timely files an amended return under section 22, within the prescribed period, the filing of the amended return has the effect of revising the assessment, but only if the tax shown on the amended return exceeds the tax assessed.

Appeal from a decision of the appeal commissioners

44. (1) Either party to a proceeding before the Appeal Commissioners who is dissatisfied with the decision of the Appeal Commissioners may, within ninety days after receiving the decision, file a notice of appeal with the Registrar of the High Court and the party so appealing must serve a copy of the notice of appeal on the other party to the proceeding.

(2) An appeal to the High Court may not be made unless the person aggrieved by a decision of the Comptroller appeals to the Appeal Commissioners and –

- (a) a decision has been received from the Appeal Commissioners; or
- (b) ninety days have elapsed since the filing of the appeal to the Appeal Commissioners and the Appeal Commissioners have not responded to the request for appeal.

(3) An appeal from a decision of the Appeal Commissioners to the High Court may be made only on a point of law, including a question of mixed facts and law.

(4) Where an appeal is made under this section, the Appeal Commissioners must provide a written statement of their decision, including a summary of the evidence, the Appeal Commissioners finding of the facts, and their conclusions on the points of law involved.

PART VI

LIABILITY FOR AND PAYMENT OF TAX

45. (1) Taxes are due and payable at the time provided by the relevant tax law.

Liability of taxpayer and due date

(2) Subject to subsection (1), the amount of tax –

- (a) stated in a notice of assessment to be due; or
- (b) deemed to be assessed under section 30 (5) or section 32 (5),

is due and payable on the date stated in the notice or, in the case described in paragraph (b), on the due date for the return in question.

(3) Taxes must be paid in the manner and at the place prescribed by the Comptroller.

(4) If the Comptroller has reasonable grounds to believe that a taxpayer may leave Saint Vincent and the Grenadines before the due date for payment of an amount that would be due under a law to which this Act applies, that tax is due on the date specified by the Comptroller by notice in writing to the person.

46. (1) For the purposes of this Act, subject to subsection (2), “representative,” in respect of a person, means –

Liability and obligations of representatives

- (a) if the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf of, or for the benefit of, the individual;
- (b) subject to subsection (4), if the person is a company, a principal officer of the company or an agent described in subsection (4);

- (c) if the person is a partnership, a partner;
- (d) if the person is a trust, a trustee;
- (e) if the person is a body of persons other than a partnership or company, an individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the body;
- (f) if the person is the Government of Saint Vincent and the Grenadines, an individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the Government;
- (g) if the person is a local authority in Saint Vincent and the Grenadines, an individual responsible for accounting for the receipt and payment of moneys or funds on behalf of the local authority;
- (h) if the person is a foreign government or subdivision of a foreign government, an individual responsible for accounting for the receipt and payment of moneys or funds in Saint Vincent and the Grenadines on behalf of the government or subdivision of the government; or
- (i) if the person is a non-resident, a person controlling the person's affairs in Saint Vincent and the Grenadines, including a manager of a business of that person in Saint Vincent and the Grenadines.

(2) Where, in relation to a person, there is more than one representative described in subsection (1), then the person must designate which of these serves as the representative, but in the absence of a designation all serve as representatives pending the designation.

(3) The designation under subsection (2) must be of a person residing in Saint Vincent and the Grenadines, unless there is none in relation to the person.

(4) Every company carrying on business in Saint Vincent and the Grenadines –

- (a) must be represented for the purposes of this Act by a principal officer residing in Saint Vincent and the

Grenadines and if there is none, by an authorised agent residing in Saint Vincent and the Grenadines, and

- (b) must notify the Comptroller of its designated representative within one month after it commences carrying on business in Saint Vincent and the Grenadines, and in cases where the designated person no longer represents the company notice of this shall be provided to the Comptroller within one month of the person ceasing to act as the designated representative of the company.

(5) If a representative of a person designated under subsection (1) is unable to perform duties, the Comptroller may, by notice in writing, declare another individual to be a representative of the person for the purposes of this Act.

(6) A representative of a person is responsible for performing duties or obligations imposed by this Act on the person, including maintaining records, filing returns and other documents, and the payment of the relevant taxes.

(7) Subject to subsection (9), tax that, by virtue of subsection (6), is payable by a representative of a taxpayer is recoverable from the representative only to the extent of any assets of the taxpayer that are in the possession or under the control of the representative.

(8) A representative of a taxpayer who pays tax owing by the taxpayer is entitled to recover the amount so paid from the taxpayer or to retain the amount so paid out of any moneys of the taxpayer that are in the representative's possession or under the representative's control.

(9) A representative is personally liable for the payment of tax due by the representative in a representative capacity if, while the amount remains unpaid, the representative —

- (a) alienates, charges, or disposes of moneys received or accrued in respect of which the tax is payable; or
- (b) disposes of or parts with moneys or funds belonging to the taxpayer that are in the possession of the representative or which come to the representative after the tax is payable, if the tax could legally have been paid from or out of the moneys or funds.

- (a) apply the refundable amount against the taxpayer's assessed liability to pay tax, interest, late fees, or penalties to which this Act applies ; and
- (b) with the taxpayer's consent, apply an amount remaining against the taxpayer's liability to make advance payments of tax that will become due within the succeeding twelve months.

(2) Subject to subsection (1), refundable amounts must be paid to the taxpayer.

(3) This section does not apply to VAT.

(4) A refund or credit may be made under this section only if the taxpayer applies for it within six years of the date of payment or, if made on the Comptroller's initiative, within this time period.

Extension of
time for
payment

51. (1) The taxpayer may apply, on a form prescribed by the Comptroller, for an extension of the time for payment of tax beyond the date on which it is required to be paid under section 45.

(2) The Comptroller may grant an extension under subsection (1)–

- (a) for a period, different from the period requested by the taxpayer;
- (b) extending the time for payment pending resolution of an appeal; and
- (c) making other arrangements to ensure payment of the tax, including arrangements requiring the person to pay the amount due in instalments.

(3) If the Comptroller does not notify the person who made an application under subsection (1) of the decision in writing within thirty days, the application is granted.

(4) If a taxpayer has been granted an extension under subsection (1), interest is payable under Part VII notwithstanding the extension of time.

(5) If an extension is granted by permitting the taxpayer to pay by instalments and the taxpayer defaults in paying any of the instalments, the whole balance of the tax outstanding becomes payable immediately.

52. (1) The Comptroller may send a notice to the taxpayer demanding payment when a tax is not paid by the date on which it becomes due and payable. Default payment in

(2) The notice must state –

- (a) the name of the taxpayer;
- (b) the taxpayer identification number, if one has been issued to the taxpayer;
- (c) the date of issue of the notice;
- (d) the amount of tax, interest, and penalties payable, and the tax period or periods to which they relate;
- (e) a demand for payment of these amounts;
- (f) the place at which payment is to be made; and
- (g) that the taxpayer is on notice that, if payment is not made within twenty-one days after service of the notice, the Comptroller has the right to pursue collection action for the amounts specified in the notice.

(3) The taxpayer is in default twenty-one days after service of the notice.

(4) Subsection (3) does not apply if the taxpayer has –

- (a) entered into a payment arrangement with the Comptroller pursuant to the applicable tax law; or
- (b) received an extension pursuant to section 51,

and is in compliance with the terms of the arrangement.

53. (1) Payments of a specific tax are applied against the taxpayer's liability in the following order- Order of payment of tax debts

- (a) interest relating to the tax;
- (b) penalties relating to the tax; and
- (c) the principal amount of the tax.

(2) The Comptroller may apply the payment of a taxpayer to any tax which has been assessed and is due –

- (a) if the taxpayer fails to indicate to which specific tax or taxation period the payment should be applied; or
- (b) if the payment is collected pursuant to Part VIII.

Currency

54. Tax is payable in Eastern Caribbean Dollars except as otherwise provided in a law to which this Act applies.

PART VII

INTEREST

General

55. (1) The procedures for the payment, collection, and dispute of a tax assessment apply equally to interest relating to a tax.

(2) Liability for interest under this Act is calculated separately and is in addition to the penalties provided by law.

(3) Where a person has paid interest under this Part and an amount to which the interest relates is found not to have been payable, the interest paid on that amount must be refunded to the person.

Interest on
underpayments

56. (1) If an amount of tax is not paid by the due date, the taxpayer is liable for interest on the amount for the period from the due date (determined without regard to an extension of time under section 51).

(2) In the case of tax due under a revised assessment, interest is calculated from the date on which the tax was initially due.

No interest on
refundable
amounts

57. No interest shall be payable by the Comptroller on refundable amounts under section 50 (2).

Interest rate

58. (1) The interest rate for this Part is one and one-half per cent per month or part month, compounded monthly.

(2) Notwithstanding subsection (1), the Minister may vary the interest rate by Order published in the *Gazette*.

PART VIII
RECOVERY OF TAX

59. (1) The Comptroller may proceed with any remedy under this Part where the taxpayer is in default pursuant to section 52. General
- (2) This Part does not apply to VAT or excise collected by the Comptroller of Customs.
60. (1) Proceedings under this Part must be commenced within six years of the date on which the taxpayer is in default pursuant to section 52. Period of limitations for collection
- (2) Subject to subsection (1), no enactment relating to the limitation of actions bars or affects an action or remedy for the recovery of unpaid tax, interest, late fees, or penalties under this Act.
61. (1) If the Comptroller is unable to recover an amount of tax, interest, or penalty due and payable by a person under legislation to which this Act applies, the Minister may, on recommendation of the Comptroller and approval by the Cabinet, extinguish the amount owing as a debt due to the Crown. Extinguishment of uncollectible amounts
- (2) If the Comptroller determines that a person whose debt was extinguished under subsection (1) has assets that may be attached to recover all or part of the unpaid amounts, the liability for the debt may be reinstated by an Order of the Minister, approved by Cabinet, revoking the order made under subsection (1).
62. (1) A tax which is due and payable is a debt to the Crown and is payable to the Comptroller. C o u r t proceedings
- (2) If a person fails to pay tax when it is due, the Comptroller may commence proceedings in a court of competent jurisdiction to recover the debt.
- (3) In any proceedings under this section, the production of a certificate signed by the Comptroller, stating the name of the defendant and the amount of tax owing, is sufficient evidence that the amount stated is due and suffices for the court to give judgment in that amount.
- (4) In any proceedings for the recovery of tax it is not competent for the defendant to enter a defence that –
- (a) the chargeable income or other tax base is incorrect; or

- (b) the tax charged is excessive; or
- (c) the assessment is the subject of objection or appeal.

Recovery of tax
by restraint

63. (1) Where any person fails to pay any tax when it becomes due and payable, the Comptroller may file with the bailiff a warrant, certified by the Comptroller as correct, of the tax due and payable and unpaid.

(2) A warrant filed under subsection (1) shall be treated by the bailiff as having the same effect as a civil judgment given by a court of competent jurisdiction in favour of the Comptroller for a debt of the amount specified in the warrant, and the bailiff shall proceed to levy on the property of the person named in the warrant to such extent as is necessary for the recovery of the unpaid tax and to meet any proper charges of the bailiff.

Lien

64. (1) If a taxpayer fails to pay a tax by the due date, a lien in favour of the Comptroller is created in the amount owing, together with interest, penalty, and costs of collection that may accrue, on all property belonging to the taxpayer, and has priority as against all other rights, except as otherwise provided in this section.

(2) The lien described in subsection (1) arises at midnight at the end of the due date and continues until the liability is satisfied or becomes unenforceable by reason of lapse of time.

(3) The lien imposed by this section is not valid against the interest of a person who is a purchaser from the taxpayer, a holder of a security interest granted by the taxpayer, or other lien holder specified in regulations, if the interest arises –

- (a) before the person has actual knowledge of the lien; or
- (b) before notice of the lien has been duly registered by the Registrar of the High Court and the Lands Registry,

whichever first occurs.

(4) The Comptroller may file notice of a lien at any time after a taxpayer is in default pursuant to section 52.

(5) Regulations may prescribe procedures for filing notice of a lien and may prescribe categories of interests against which the lien is not valid even though notice of the lien has been filed.

(6) At least fifteen days prior to registering a lien with the Registrar of the High Court and the Lands Registry, the Comptroller must send notice of the intention to register the lien to the taxpayer.

(7) Subsection (6) does not apply if the Comptroller reasonably believes that the ability to collect tax is in jeopardy.

(8) The Comptroller may file an action in the High Court to enforce the lien imposed by this section.

(9) An affected person may apply to the Comptroller for a release of the lien on the person's property and a decision by the Comptroller not to release a lien may be appealed to the High Court.

65. Notwithstanding anything contained in any other enactment, all amounts of tax deducted or withheld by any person pursuant to the Income Tax Act are deemed to be held in trust by that person for the Comptroller and are not subject to attachment in respect of any debt or liability of that person and in the event of any liquidation, assignment or bankruptcy, the amounts do not form part of the estate in liquidation, assignment, or bankruptcy but must be paid in full to the Comptroller before any distribution of the property is made.

Withholding held
in trust
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- 66. Notwithstanding anything contained in any other enactment –
 - (a) the trustee in bankruptcy of an individual; or
 - (b) the liquidator or receiver of a company which is being wound up,

Priority in
bankruptcy

must apply the assets of the bankrupt individual or the company, as the case may be, in payment of tax due under a tax law, whether assessed before or after the date of bankruptcy or commencement of winding up, as a privileged debt in priority over all debts of that individual or company, except legal costs and any wages which constitute a privileged debt under the Companies Act.

67. When the Accountant General is about to make a payment to any person, other than a payment in respect of wages or salary, the Accountant General may apply the whole or part of that payment in satisfaction in whole or in part to any amount in respect of which that person is in default under section 52 and must notify that person accordingly.

Offset against
payments

68. (1) If a taxpayer is in default under section 52, the Comptroller may serve a notice in writing on a third-party debtor.

Third party
debtors

(2) On receiving a notice pursuant to subsection (1), the third-party debtor must pay to the Comptroller on account of the taxpayer and by the date specified in the notice the lesser of the following three amounts—

- (a) the amount in respect of which the taxpayer is in default;
- (b) the money owed by the third-party debtor to the taxpayer; and
- (c) the amount specified in the notice.

(3) The date for payment specified in the notice under subsection (1) must be not less than fifteen days following the date on which the third-party debtor is served with the notice.

(4) On receiving a notice under subsection (1), the third-party debtor must not pay any amount to the taxpayer until the Comptroller withdraws the notice.

(5) As soon as practicable after service of the notice on the third-party debtor, the Comptroller must serve the taxpayer with a copy of the notice.

(6) Amounts payable to the Comptroller by a third-party debtor under this section are a personal liability of the third party debtor, which may be collected in the same manner as a tax.

(7) Money owed to a taxpayer includes —

- (a) amounts currently owing or that may subsequently become owing to a taxpayer;
- (b) amounts held or that may subsequently be held for or on account of a taxpayer;
- (c) amounts held or that may subsequently be held on account of a third person for payment to a taxpayer;
- (d) amounts held by a person who has authority from a third person to pay the money to a taxpayer; and
- (e) in relation to a third-party debtor that is a financial institution, amounts that the taxpayer holds in an account with the institution.

(8) Subject to subsection (9), a notice may be served under this section on the taxpayer's employer, requiring the employer to withhold and to pay to the Department, for a specified period, some part of the future wages or salary which may become payable to the taxpayer.

(9) The first one thousand seven hundred dollars of wages per month are not subject to withholding under a notice described in subsection (8).

(10) If the third party debtor fails to pay the amount specified within the time specified in a notice under this section, the provisions of this Act apply as if such amount were tax due and payable by the third party debtor on the date by which the third party debtor was required to make the payment to the Comptroller.

(11) In this section—

“money” includes a debt obligation denominated or payable in money; and

“third party debtor”, in relation to a taxpayer, means a person who owes money to the taxpayer.

69. (1) A third-party who pays the Comptroller pursuant to section 69 is— Compliance with notice

(a) treated as having acted with the authority of the taxpayer and of all other persons concerned; and

(b) indemnified in respect of the payment against all proceedings, civil or criminal, and all processes, judicial or extra judicial.

(2) A third party who pays the Comptroller pursuant to this section may be entitled to recover the amount paid from the taxpayer originally liable to make the payment, by offset or otherwise.

(3) Subsection (1) applies irrespective of a provision to the contrary in written law, contract, or agreement.

(4) A notice under section 68 ceases to have effect once the tax or obligations described in it is paid or otherwise satisfied.

(5) If a third party served with a notice under section 69 is unable to comply with the notice by reason of lack of money owing to or

held for the taxpayer, the person must notify the Comptroller by a “third-party notice”.

- (6) A third-party notice must –
- (a) be in writing;
 - (b) set out the reasons for the inability; and
 - (c) be filed with the Comptroller within three days of the third party becoming aware of the inability and, in any event, before the payment date specified in the section 69 notice.

(7) On receipt of a third party notice the Comptroller may, by notice served on the third party –

- (a) accept the third-party notice and cancel or amend the section 69 notice; or
- (b) reject the third-party notice.

(8) The filing of a third-party notice has no effect on the third party’s personal liability for amounts under section 68 unless and until the Comptroller cancels or amends the section 68 notice.

(9) In this section, “third party” means a third-party debtor served with a notice under section 68.

Non-arm’s
length transferees

70. (1) If a taxpayer’s liability is not satisfied after levy of execution on property known to the Comptroller, a person who has received assets of the taxpayer in a transaction that is not at arm’s length in the period of one year preceding the date of the levy is secondarily liable for the tax to the extent of the value of the assets received.

(2) Subsection (1) does not apply to an amount for which a person is liable under section 49.

Receivers

71. (1) A receiver is required to notify the Comptroller of the receiver’s appointment within fourteen days after being appointed.

(2) The Comptroller may notify the receiver of the amount that appears to the Comptroller to be sufficient to provide for payment of tax owing, or that will become owing, by the person whose assets are in the possession or care of the receiver.

(3) A receiver may not dispose of an asset situated within Saint Vincent and the Grenadines held in the receiver's capacity as receiver, without the prior permission of the Comptroller.

(4) A receiver must set aside out of the proceeds of sale of an asset the amount notified by the Comptroller under subsection (2), or a lesser amount as may be agreed with the Comptroller.

(5) A receiver is personally liable for the amount of tax notified in subsection (2) to the extent of an amount required to be set aside under subsection (4), if the receiver fails to comply with the requirements of this section.

(6) In this section, "receiver" means a person who, with respect to an asset situated in Saint Vincent and the Grenadines, is –

- (a) a liquidator of a company or other entity;
- (b) a receiver appointed out of court or by a court;
- (c) a trustee in bankruptcy;
- (d) a mortgagee in possession;
- (e) an executor, administrator, or heir of a deceased individual's estate;
- (f) conducting the affairs of an incapacitated individual;
or
- (g) a successor in a corporate reorganisation

PART IX

PENALTIES

72. (1) This section applies to penalties under this Act or under any other tax law.

(2) The procedures for the assessment, payment, collection, and dispute of a tax apply equally to penalties relating to a tax.

(3) A person's liability for a penalty under a section in this Part is separate and distinct from the person's liability, if any, for a penalty under another section of this Act or another tax law and is in addition to interest levied under Part VII and to a criminal sanction imposed under Part X.

General
provisions

(4) The burden of proof is on the Comptroller to show non-compliance with the provisions of tax laws with respect to the imposition of a penalty.

(5) The Comptroller may make an assessment of a penalty charged as if the penalty were tax payable under this Act and may specify the date on which the penalty is payable.

(6) A notice of an assessment of a penalty must be served on the person subject to the penalty and must state the amount of the penalty payable, the provision under which it is payable, and the due date for payment, and on service of the notice –

- (a) the notice and the assessment are treated as if they were a notice and assessment of tax payable under this Act;
- (b) the amount of the penalty specified in the notice is treated as tax payable under this Act; and
- (c) the due date for payment is the date specified in the notice.

(7) The period of limitations for assessing a penalty is seven years after the violation that causes the penalty occurs, except for a violation under section 77, in which case the limitation for assessing a penalty is the same as the limitation for assessing the tax to which the penalty relates.

(8) If a person liable for a penalty shows that the violation was due to reasonable cause, including an act of God or force majeure, the Comptroller may –

- (a) refrain in whole or in part from assessing the penalty;
or
- (b) remit or waive in whole or in part a penalty that has been assessed.

(9) A penalty payable for each day, month, or other period during which a particular state of affairs exists or continues, is payable in full for part of that day, month, or other period in which the state of affairs commences, continues, or ends.

73. A person who fails to –

- (a) notify the Comptroller as required by section 9 (6) or section 46(4); or
- (b) notify the Comptroller as required by section 10(9) of the VAT Act or apply for cancellation of the person's registration as required by section 11(1) of the VAT Act,

Failure to notify of changes in taxpayer information

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is liable for a penalty not exceeding two thousand five hundred dollars.

74. (1) A person is liable for a penalty not exceeding twenty-five thousand dollars if the person –

- (a) uses a false taxpayer identification number or a taxpayer identification number that does not apply to the person;
- (b) issues a false VAT invoice, VAT credit note, VAT debit note, or sales receipt;
- (c) issues a false VAT credit note or debit note; or
- (d) provides, or fails to provide, an invoice, credit note, debit note, or sales receipt otherwise than as provided under Part IX of the VAT Act.

Falsification of invoices, receipts, credit and debit notes

(2) A supplier under the VAT Act is not liable for a penalty under subsection (1)(b), (c) or (d) only because information relating to the recipient of the supply, which was relevant to the issue of, or required to be included in, the invoice, debit or credit note, or sales receipt (including information about the registration status or taxpayer identification number of the person) was incorrect, if the person, having exercised all due care, believes on reasonable grounds that the information relating to the recipient was accurate.

(3) A supplier under the VAT Act is not liable for a penalty under subsection (1)(d) if the supplier, having exercised all due care, believes on reasonable grounds that the recipient of the supply for which an invoice, debit or credit note, or sales receipt was required to be issued was or was not a registered person.

75. (1) A person who fails to file a tax return on or before the date by which filing is required is liable to pay a penalty equal to the greater of –

Late filing of tax return

- (a) five percent of the amount of the tax owing, plus a further one percent of the amount of tax owing for each month or part of a month during which the failure to file continues; and
- (b) five hundred dollars plus a further one hundred dollars for each month or part of a month during which the failure to file continues.

(2) The amount of the penalty in respect of a given tax return under subsection (1) is limited to ten thousand dollars.

(3) The penalty under this section is treated as an addition to the tax liability for the tax period to which the return relates and may be assessed and collected in the same manner as the tax for that period.

(4) For purposes of subsection (1), a failure to file in respect of a tax period is deemed not to extend beyond the date on which the Comptroller issues an assessment for that period under section 30(3).

Late payment

76. (1) A person who fails to pay all or part of a tax (including withholding tax) due for a tax period within fourteen days of the due date, or by the due date specified in the notice of assessment, if later, is liable to a penalty equal to twenty percent of the amount of tax due but not paid.

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(2) A person who fails to pay all or part of an instalment required pursuant to the Income Tax Act within fourteen days of the due date for the instalment is liable to a penalty equal to ten percent of the amount of tax due but not paid.

(3) Where an extension is granted under section 51, a person is not liable to a penalty under subsection (1) unless the extension period expires without payment having been made.

Negligent or
fraudulent
underpayment

77. If tax is underpaid, or might have been underpaid, as a result of an incorrect statement or a material omission in a taxpayer's tax return, and that statement or omission is a result of intentional conduct or negligence on the part of the taxpayer, the taxpayer is liable to a penalty in the amount of –

- (a) twenty five percent of the underpayment if paragraph (b) does not apply; or
- (b) seventy five percent of the underpayment if the amount of the underpayment is –
 - (i) greater than one hundred and fifty thousand dollars; or
 - (ii) greater than twenty-five percent of the person's tax liability for the period.

78. (1) A person who makes a statement to a taxation officer that is false or misleading in a material particular is liable for a penalty under this section if an amount properly payable by or refundable to the person under this Act exceeds or is less than the amount that would be payable or refundable if the person were assessed on the basis that the statement were true.

False or
misleading
statements

(2) The amount of the penalty for which the person is liable is the greater of two hundred and fifty dollars –

- (a) if an amount payable by the person would have been less if it were determined on the basis of the information provided in the statement, the amount by which that amount would have been so reduced; or
- (b) if the amount of a refund that the person applied for would be increased if it were determined on the basis of the information provided in the statement, the amount by which that amount would have been so increased.

(3) No penalty is imposed under this section if the person who made the statement did not know and could not reasonably be expected to know that the statement was false or misleading in a material particular.

(4) A reference in this section to a statement made to a taxation officer includes a reference to a statement made orally, in writing, or in another form to that officer acting in the performance of the officer's duties under this Act, and includes a statement made –

- (a) in an application, certificate, declaration, notification, return, objection, or other document made, prepared, given, filed, lodged, or furnished under this Act;

- (b) in any information required to be furnished under this Act;
- (c) in a document furnished to a taxation officer otherwise than pursuant to this Act;
- (d) in an answer to a question asked of a person by a taxation officer; or
- (e) to another person with the knowledge or reasonable expectation that the statement would be conveyed to a taxation officer.

(5) A reference in this section to a statement that is misleading in a material particular includes a reference to a statement that is so because of the omission of a matter or thing from the statement.

(6) This section does not apply to conduct subject to the penalty under section 74 or 75.

Failure to maintain documents

79. (1) A person who fails to maintain proper documents as required by this Act or any tax law is liable for a penalty for each month or part of a month during which the failure continues.

(2) The penalty is fifty dollars per day for each day the failure continues.

(3) Before assessing a penalty under this section, the Comptroller must issue a warning notice, and no penalty is due under this section if the taxpayer complies with the warning notice within the time specified in the notice.

Failure to comply with third party notice

80. A person who fails to comply with a notice issued under section 69 is liable for a penalty of twenty five percent of the difference between the amount payable by the third party and the amount paid to the Comptroller by the due date specified in the section 68 notice.

Failure to Provide Facilities

81. A person who fails to provide a taxation officer with reasonable facilities and assistance as required under this Act or an Act to which this Act applies is liable for a penalty in an amount not exceeding one thousand dollars.

82. (1) A person who fails to comply with a request for information properly made under this Act or an Act to which this Act applies, within the specified time, is liable for a penalty in an amount not exceeding two thousand five hundred dollars.

Failure to comply with notice to give information

(2) Before assessing a penalty under this section, the Comptroller must issue a warning notice, and no penalty is due under this section if the taxpayer complies with the warning notice within three days of service of the notice.

PART X

CRIMINAL PROCEEDINGS

83. (1) This section, as well as sections 84, 85, 86, and 91, apply to offences under this Act or under any other tax law.

General provisions

(2) The Comptroller may investigate an offence specified in this Act or a tax law.

(3) The power to bring charges and seek prosecution for the criminal offences specified in this Act belongs exclusively to the Director of Public Prosecutions or a delegate authorised by the Director, but criminal proceedings may be brought only with the sanction of, and in the name of, the Comptroller.

(4) Proceedings under this Act do not affect criminal proceedings that may be brought under any other Act or law.

(5) Where, in respect of a single act, omission, or course of conduct, a person is convicted of more than one offence under this Part—

- (a) the maximum term of imprisonment imposed for the offences may not exceed a term of five years; and
- (b) the person may not subsequently be prosecuted for additional offences in relation to the same act, omission, or course of conduct.

(6) No penalty is payable under Part IX in respect of an act, omission, or course of conduct by a person if —

- (a) the person has been convicted of an offence under this Part in respect of the same act, omission, or course of conduct; or

- (b) the offence has been compounded by the Director of Public Prosecutions.

Aiding and abetting 84. A person who wilfully aids, abets, assists, counsels, incites, or induces another person to commit a criminal offence is liable on conviction to the same penalty as if the offence had been committed by that person.

Offences by companies 85. (1) If an offence has been committed by a company, every person who at the time of the commission of the offence –

- (a) was director or other similar officer of the company; or
- (b) was acting or purporting to act in such capacity,

is deemed to have committed the offence.

(2) Subsection (1) does not apply if –

- (a) the offence was committed without the person's consent or knowledge;
- (b) the person exercised all such diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the person's functions and all the circumstances.

Period of limitations 86. Proceedings under this Part may be commenced –

- (a) if the offence alleged involves the doing of an act, within twelve years after the doing of the act;
- (b) if the offence alleged involves the failure to do an act, within twelve years after the failure occurred or, if later, within three years after the Comptroller becomes aware of the failure; or
- (c) if the offence alleged involves the non-disclosure or incorrect disclosure by a person of information relating to that person's liability under a tax law, within three years after the person's correct liability to tax becomes final for that tax period.

Tax evasion 87. A person who wilfully evades, or attempts to evade the assessment, payment, or collection of tax, or who wilfully claims a refund of tax to which the person is not entitled, commits an offence and is liable

on summary conviction to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding two years, or both.

88. (1) A person who wilfully impedes or attempts to impede the Department in its administration of this Act commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding one year, or both.

Impeding tax
administration

(2) For the purposes of this section, a person impedes the administration of this Act if the person –

- (a) fails to comply with a lawful request by officials of the Department to examine documents, records, or data within the control of the person;
- (b) fails to comply with a lawful request by officials of the Department to have the person appear before officials of the Department;
- (c) interferes with the lawful right of an official of the Department to enter onto premises;
- (d) uses a false taxpayer identification number or a taxpayer identification number that does not apply to the person;
- (e) issues a false VAT invoice, sales receipt, VAT credit note, or VAT debit note;
- (f) provides, or fails to provide, an VAT invoice, sales receipt, VAT credit note, or VAT debit note, otherwise than as provided for pursuant to Part IX of the VAT Act;
- (g) fails to pay security within the time allowed for payment pursuant to section 51 of the VAT Act;
- (h) refuses to allow the Comptroller or the Valuation Officer to inspect or measure land or refuses to deliver for inspection any map, plan, title deed, instrument of title, or other document;
- (i) makes a statement to a taxation officer that is false or misleading in a material particular;
- (j) fails to comply with a notice issued under section 69;

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- (k) fails to maintain required records; or
- (l) otherwise impedes the determination, assessment, or collection of tax.

(3) A supplier is not guilty of an offence under subsections (2)(f) and (g) only because information relating to the recipient of the supply, which was relevant to the issue of, or required to be included in, the VAT invoice, debit or credit note, or sales receipt (including, but not limited to, information about the registration status or taxpayer identification number of the person) was incorrect, if the person believes on reasonable grounds that the information relating to the recipient was accurate.

Failure to
preserve secrecy

89. A person who contravenes section 8 (2) or (3) commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding one year, or both.

Offences by
taxation officers

90. A taxation officer who, in carrying out the provisions of this Act –

- (a) directly or indirectly asks for, or takes, in connection with the officer's duties, a payment or reward, whether pecuniary or otherwise, or a promise or security for the payment or reward, not being a payment or reward which the officer is lawfully entitled to receive; or
- (b) enters into or acquiesces in an agreement to do, refrain from doing, permit, conceal, or connive at an act or thing that is contrary to the provisions of this Act or to the proper execution of the officer's duty, or that has the effect that the tax revenue is or may be defrauded,

commits an offence and is liable on summary conviction to a fine not exceeding twenty five thousand dollars or to imprisonment for a term not exceeding one year, or both, and the Court may, in addition to imposing a fine, order the convicted person to pay to the Comptroller an amount of tax that has not been paid as a result of the officer's wrongdoing and which cannot reasonably be recovered from the person liable for the tax.

Compounding of
offences

91. (1) If a person has committed an offence under this Part or under another law to which this Act applies, other than an offence under section 89 or 90, the Comptroller may, at any time prior to the

commencement of the hearing by a Court of the proceedings relating thereto, compound the offence and order the person to pay the sum of money as specified by the Comptroller, not exceeding the maximum amount of the fine prescribed for the offence.

(2) The Comptroller may compound an offence under this section only if the person concerned requests the Comptroller in writing to do so.

(3) If the Comptroller compounds an offence under this section, the order described in subsection (1) must –

(a) be in writing and have attached the written request described in subsection (2);

(b) specify –

(i) the offence committed;

(ii) the sum of money to be paid; and

(iii) the due date for the payment; and

(c) be served on the person who committed the offence.

(4) An order under subsection (3) is final and not subject to appeal.

(5) If the Comptroller compounds an offence under this section, the offender is not liable for prosecution or penalty in respect of that offence.

(6) The Comptroller's power under this section is subject to the powers of the Director of Public Prosecutions under the Constitution, and the Comptroller must give the Director of Public Prosecutions a copy of the order described in subsection (3) at the time it is served on the taxpayer.

(7) The amount ordered to be paid under subsection (1) is recoverable as if it were tax due and payable under this Act.

PART XI
FINAL PROVISIONS

Repeal
Schedule 2

92. (1) Provisions of the laws set out in Schedule 2 are repealed or amended as provided in that Schedule to conform to the introduction of this Act.

(2) A reference in this Part to “repealed legislation” is a reference to legislation repealed or amended pursuant to subsection (1).

Transitional
provisions

93. (1) The repealed legislation continues to apply in respect of events occurring prior to the date on which this Act comes into force.

(2) All appointments made under the repealed legislation and subsisting at the date of commencement of this Act are treated as appointments made under this Act.

(3) All forms and documents used in relation to the repealed legislation may continue to be used under this Act, and all references in those forms and documents to provisions of and expressions appropriate to the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act.

(4) Appeals, prosecutions and other proceedings commenced before the commencement date continue and shall be disposed of as if this Act had not come into force.

(5) Tax liabilities that arose before the commencement date may be recovered by fresh proceedings under this Act, but without prejudice to an action already taken for the recovery of the tax.

(6) A reference in this Act to “this Act” or “this law” or to a provision of “this Act” or “this law” includes, as the context requires, a reference to the prior law or to a corresponding provision of the prior law, respectively.

(7) Section 9 (1) does not preclude the use, on an interim basis, of a different identification number assigned before this law came into effect.

(8) If a law concerning tax administration and procedure in effect prior to the enactment of this Act is silent with respect to a matter addressed

in this Act, the relevant provision in this Act applies with retroactive effect to matters that are not closed under the period of limitations.

SCHEDULE 1

(section 2)

Laws, as amended, to which this Act applies:

1. Value Added Tax Act Cap. 445
2. Excise Tax Act: Cap. 429
3. Income Tax Act: Cap. 435
4. Valuation and Rating Act: Cap. 343
5. Provisional Collection of Taxes Act, and any taxes levied pursuant to this Act: Cap. 439
6. Stamp Act: Cap. 440
7. Insurance Business Tax Act; Cap. 436

SCHEDULE 2

CONSEQUENTIAL AMENDMENTS

(section 92)

Part 1: Amendments to the VAT Act

1. The following sections of the Value Added Tax Act are amended as follows –

Section 39 is amended by repealing subsections (2) through (5).

Section 41 is amended by repealing subsections (3) through (8).

Section 45 is amended by repealing subsections (5) through (11).

Section 46 is amended by repealing subsection (2).

Section 96 is amended by repealing the words “and such accounts, documents, and records must be maintained by the taxpayer for seven years after the end of the tax period to which they relate”.

Sections 40, 47, 48, 49, 50, 53, 61, 62, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 80, 81, 82, 83, 85, 88, 89, 90, 91, 92, 93, 94, 95, 97, 98, 99, 100, 103, 105, 108, 109, 110, 111, and 112 are repealed.

Part 4: Amendments to the Income Tax Act

Sections 3, 4, 5, 6, 83-86, 88-92, 94-109, 111-114, 117-122, 122A, 123-132 and 136-141 are repealed.

Part 5: Amendments to the Excise Tax Act

Section 13(2) is repealed.

Sections 16, 17, 26, 28, 29, 30, 33 and 34 are repealed

Passed in the House of Assembly this 27th day of December, 2019.

NICOLE HERBERT
Clerk of the House of Assembly.

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