M O N T S E R R A T

TAX COMPLIANCE CERTIFICATE ACT

No. 8 of 2012

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I ASSENT

Adrian Davis

Governor

11.6.12

DATE:

M O N T S E R R A T

No. 8 of 2012

AN ACT TO MAKE PROVISION FOR THE ISSUANCE OF TAX COMPLIANCE CERTIFICATES.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat, and by the Authority of the same as follows:—

1. Short title and commencement

This Act may be cited as the Tax Compliance Certificate Act, 2012 and shall come into force on a date fixed by Order of the Governor acting on the advice of Cabinet.

2. Interpretation

In this Act—

"Comptroller" means the Comptroller of Inland Revenue;

"Minister" means the Minister responsible for Finance; and

"Tax Compliance Certificate" means a certificate of compliance issued to a person as proof that his or her payment of income and property tax liabilities and wage-related statutory deductions are up-to-date.

3. Tax Compliance Certificate

A person who—

(a) submits—

(i) a tender for a government business contract; or

(ii) an application for a concession; or

(b) applies for—

(i) citizenship;

(ii) residency; or

(iii) the extension of a work permit,

is required to submit a Tax Compliance Certificate, along with his or her tender submission or concession application in paragraph (a) or his or her application in paragraph (b).

4. Application

A person may apply to the Comptroller for a Tax Compliance Certificate using Form 1 of the First Schedule and the application must be accompanied by—

(a) in the case where the applicant operates a business, the certificate of incorporation or the certificate of registration of the business name, if the business is not carried on in the name of an individual;

(b) the prescribed fee; and

(c) any other information required.

5. Issuance of Tax Compliance Certificate

(1) The Comptroller must issue a Tax Compliance Certificate using Form 2 of the First Schedule, to a person if the Comptroller is satisfied, by virtue of receipts or otherwise that—

(a) the person has fulfilled the relevant obligations to pay monies due to the Government under the enactments specified in the Second Schedule; and

(b) the person has paid the relevant wage-related statutory deductions due under the Social Security Act.

(2) A Tax Compliance Certificate issued under subsection (1) is proof of tax compliance for the requirements of the Income and Corporation Tax Act, the Property Tax Act and the Social Security Act and is valid for one year from the date on which it is issued.

6. Refusal

A person may be refused a Tax Compliance Certificate if —

(a) an income tax return or income tax under the Income and Corporation Tax Act;

(b) property tax under the Property Tax Act; or

(c) any contribution under the Social Security Act;

is outstanding.

7. Revocation

(1) The Comptroller may revoke a Tax Compliance Certificate issued under section 5 if the applicant at the time of making the application, knowingly furnished particulars that are found to be either materially incomplete or false or likely or calculated to deceive.

(2) A Tax Compliance Certificate may be revoked without prejudice to existing contracts.

8. Appeal

A person who is refused a Tax Compliance Certificate under section 6 or whose Tax Compliance Certificate is revoked under section 7 may appeal to the Minister against the decision of the Comptroller.

9. Regulations

The Governor acting on the advice of Cabinet may make regulations for carrying out the purposes of the Act.

FIRST SCHEDULE

FORM 1

(section 4)

MONTSERRAT

INLAND REVENUE DEPARTMENT

APPLICATION FOR TAX COMPLIANCE CERTIFICATE	
Where the question is not applicable, indicate by N/A.	
1.Applicant's Name	2. IRD File No. *(state business no., if applying on behalf of a business)*
3. Applicant's Address	4. Applicant's Contact Number(s)
	5. Applicant's E-Mail Address
6. Occupation	7. Date of Birth / / *(day) (month) (year)*
8. Business Name and Address	9. Type of Business ☐Self Employed ☐Partnership ☐Company ☐Other (specify)_____

10. Name(s) of Owner(s)/Partner(s)/ Director(s)	11. Registration Date / / *(day) (month) (year)*
	12. Date of commencement of operations / / *(day) (month) (year)*
13. Name & Address of Employer	14. Employer's Contact Number(s)
15. Purpose of Certificate ☐ tender for a government contract ☐ application for concession ☐ citizenship application ☐ residency application ☐ extension of work permit	
16. Is income tax deducted from your earnings under P.A.Y.E.? ☐Yes ☐No	17. Is social security deducted from your earnings? ☐Yes ☐No
18. (a) Have you submitted income tax returns to IRD for the last six years? ☐Yes ☐No	

(b) If not, state reasons	
19. (a) Have you paid instalments due (self-employed persons, corporations and others in receipt of non-emolument income)? ☐Yes ☐No 19. (b) If not, state reasons	
20. (a) Have you paid income tax for previous years? ☐Yes ☐No (b) If not, state reasons	
21. Are you the registered owner of property on Montserrat? ☐Yes ☐No	22. If yes to question 21, state the property registration section, block and parcel number 1. 2. 3.
23. If yes to question 21, have you paid property tax for previous years? ☐Yes ☐No	

23. (b) If not, state reasons	
24. Closing date of tender *(if applicable)* / / *(day) (month) (year)*	
I hereby declare that the particulars stated in this application are true and correct.	
_____ Applicant's/Authorised Officer's Signature _____ Date	Business/Company Stamp or Seal
INLAND REVENUE DEPARTMENT USE ONLY	
Certificate Number_____ _____ _____ _____ _____	

FORM 2

(section 5)

MONTSERRAT

INLAND REVENUE DEPARTMENT

TAX COMPLIANCE CERTIFICATE

Certificate Number.....

IRD File No.....

I hereby certify that ..... of ..... has satisfied his/her/its obligations regarding the payment of income and property taxes and social security contributions in Montserrat for the purposes of the Income and Corporation Tax Act (Cap. 17.01), the Property Tax Act (Cap. 17.16) and the Social Security Act (Cap. 18.09).

Dated the day of 20 .

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Comptroller of Inland Revenue

SECOND SCHEDULE

(section 5)

Income and Corporation Tax Act (Cap. 17.01)

Property Tax Act (Cap. 17.16)

Teresina Bodkin

SPEAKER

Passed the Legislative Council this 16th day of May, 2012.

Judith Baker

CLERK OF THE LEGISLATIVE ASSEMBLY