



MONTSERRAT

## CHAPTER 17.25

# TAX COMPLIANCE CERTIFICATE ACT

### Revised Edition

showing the law as at 1 January 2013

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

**TAX COMPLIANCE CERTIFICATE ACT**  
Act 8 of 2012 .. in force 25 October 2012 (S.R.O. 54/2012)

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**CHAPTER 17.25**

**TAX COMPLIANCE CERTIFICATE ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Interpretation
3. Tax Compliance Certificate
4. Application
5. Issuance of Tax Compliance Certificate
6. Refusal
7. Revocation
8. Appeal
9. Regulations

SCHEDULES

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**TAX COMPLIANCE CERTIFICATE ACT**

*(Act 8 of 2012)*

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

**Commencement**

*[25 October 2012]*

**Short title**

1. This Act may be cited as the Tax Compliance Certificate Act.

**Interpretation**

2. 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.

## Tax Compliance Certificate

### 3. 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).

## Application

4. 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.

## Issuance of Tax Compliance Certificate

5. (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.

**Refusal**

6. 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.

**Revocation**

7. (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.

**Appeal**

8. 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.

**Regulations**

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

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**FIRST SCHEDULE**

## FORM 1

*(Section 4)*

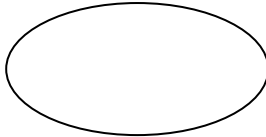
## MONTSEERRAT

## INLAND REVENUE DEPARTMENT

<b>APPLICATION FOR TAX COMPLIANCE CERTIFICATE</b>	
<i>Where the question is not applicable, indicate by N/A.</i>	
1. Applicant's Name	2. IRD File No. <i>(state business no., if applying on behalf of a business)</i>
3. Applicant's Address	4. Applicant's Contact Number(s)
	5. Applicant's E-Mail Address
6. Occupation	7. Date of Birth / / <i>(day) (month) (year)</i>
8. Business Name and Address	9. Type of Business <input type="checkbox"/> Self Employed <input type="checkbox"/> Partnership  <input type="checkbox"/> Company <input type="checkbox"/> Other <i>(specify)_____</i>
10. Name(s) of Owner(s)/Partner(s)/ Director(s)	11. Registration Date / / <i>(day) (month) (year)</i>
	12. Date of commencement of operations / / <i>(day) (month) (year)</i>
13. Name and Address of Employer	14. Employer's Contact Number(s)



<p>15. Purpose of Certificate</p> <p><input type="checkbox"/> tender for a government contract</p> <p><input type="checkbox"/> application for concession</p> <p><input type="checkbox"/> citizenship application</p> <p><input type="checkbox"/> residency application</p> <p><input type="checkbox"/> extension of work permit</p>	
<p>16. Is income tax deducted from your earnings under P.A.Y.E.?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p>	<p>17. Is social security deducted from your earnings?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p>
<p>18. (a) Have you submitted income tax returns to IRD for the last six years?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p> <p>(b) If not, state reasons</p>	
<p>19. (a) Have you paid instalments due (self-employed persons, corporations and others in receipt of non-emolument income)?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p> <p>(b) If not, state reasons</p>	
<p>20. (a) Have you paid income tax for previous years?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p> <p>(b) If not, state reasons</p>	
<p>21. Are you the registered owner of property on Montserrat?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 150px;"><input type="checkbox"/> No</span></p>	<p>22. If yes to question 21, state the property registration section, block and parcel number</p> <p>1.</p> <p>2.</p> <p>3.</p>

<p>23. (a) If yes to question 21, have you paid property tax for previous years?</p> <p style="text-align: center;"><input type="checkbox"/> Yes                      <input type="checkbox"/> No</p> <p>(b) If not, state reasons</p>	
<p>24. Closing date of tender (if applicable)</p> <p style="text-align: center;">/                      /</p> <p style="text-align: center;">(day)    (month)    (year)</p>	
<p>I hereby declare that the particulars stated in this application are true and correct.</p>	
<p>_____</p> <p>Applicant's/Authorised Officer's Signature</p> <p>_____</p> <p>Date</p>	<p>Business/Company Stamp or Seal</p> <div style="text-align: center;">  </div>
<p><b>INLAND REVENUE DEPARTMENT USE ONLY</b></p>	
<p>Certificate Number _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

FORM 2

*(Section 5)*

MONTSEERRAT

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 .....

.....  
Comptroller of Inland Revenue

**SECOND SCHEDULE**

*(Section 5)*

Income and Corporation Tax Act (Cap. 17.01)  
Property Tax Act (Cap. 17.16)



