

**M O N T S E R R A T**

**TAX COMPLIANCE CERTIFICATE (AMENDMENT) ACT**

No. 2 of 2017

**ARRANGEMENT OF SECTIONS**

1.	Short title .....	2
2.	Interpretation .....	2
3.	Section 2 amended .....	3
4.	Section 3 amended .....	3
5.	Section 4 amended .....	4
6.	Section 5 amended .....	4
7.	First Schedule amended .....	5
8.	Second Schedule deleted .....	12



**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

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I ASSENT

(Sgd.) Lyndell Simpson

Governor (Ag)

DATE:08.05.17

**MONTSERRAT**

No. 2 of 2017

AN ACT TO AMEND THE TAX COMPLIANCE CERTIFICATE ACT (CAP. 17.25).

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**

This Act may be cited as the Tax Compliance Certificate (Amendment) Act, 2017.

**2. Interpretation**

In this Act, “**principal Act**” means the Tax Compliance Certificate Act (Cap. 17.25).

# MONTSERRAT

## Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

### 3. Section 2 amended

Section 2 of the principal Act is amended by—

(a) deleting the definition of “Tax Compliance Certificate” and substituting the following:

“**“Tax Compliance Certificate”** means a certificate issued under section 5.”; and

(b) inserting the following definitions in the correct alphabetical sequence:

“**“Income and Corporation Tax Act”** means the Income and Corporation Tax Act (Cap. 17.01);

“**“Property Tax Act”** means the Property Tax Act (Cap. 17.16);

“**“Social Security Act”** means the Social Security Act (Cap. 18.09);”.

### 4. Section 3 amended

Section 3 of the principal Act is deleted and the following is substituted:

#### “3. Requirement for Tax Compliance Certificate

A person who submits—

(a) a tender for a government contract; or

(b) an application for—

(i) a concession;

(ii) permanent residence or economic residence; or

(iii) the extension of a work permit,

# MONTSERRAT

## Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

must include with his or its submission or application a valid Tax Compliance Certificate.”.

### **5. Section 4 amended**

Section 4 of the principal Act is amended—

(a) in the chapeau, by deleting “First”; and

(b) by deleting paragraph (b) and substituting the following:

“(b) a fee of \$20; and”.

### **6. Section 5 amended**

Section 5 of the principal Act is deleted and the following is substituted:

#### **“5. Issuance of Tax Compliance Certificate**

(1) The Comptroller must issue to a person a Tax Compliance Certificate set out in Form 2 of the Schedule if the Comptroller is satisfied that the person has—

(a) paid all—

(i) taxes payable under the Income and Corporation Tax Act and the Property Tax Act; and

(ii) social security contributions due under the Social Security Act; or

(b) made arrangements satisfactory to the Comptroller to pay outstanding—

(i) taxes payable under the Income and Corporation Tax Act and the Property Tax Act; and

**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

(ii) social security contributions due under the Social Security Act.

(2) A Tax Compliance Certificate issued—

(a) under subsection (1)(a) is valid for one year; and

(b) under subsection (1)(b) is valid for three months,

from the date on which it is issued.

(3) A Tax Compliance Certificate issued under subsection (1) is proof of tax compliance for the purposes of the Income and Corporation Tax Act, the Property Tax Act and the Social Security Act.”.

**7. First Schedule amended**

The First Schedule to the principal Act is deleted and the following is substituted:

**“SCHEDULE**

**FORM 1**

*(Section 4)*

**MONTSERRAT**

**INLAND REVENUE DIVISION**

<b>APPLICATION FOR TAX COMPLIANCE CERTIFICATE</b>	
<i>If a question is not applicable, insert 'N/A' into the space provided.</i>	
<b>1. Inland Revenue File Number</b> <i>(State business number, if applying on</i>	<b>2. Social Security Number:</b>

**MONTSERRAT**

**Tax Compliance Certificate (Amendment) Act, 2017**

No. 2 of 2017

---

<i>behalf of a business):</i> _____		_____
<b>3. Full Name:</b> _____		
<b>4. Address</b> <i>(If applicant is a business, state the registered address of the business):</i> _____ _____		
<b>5. Contact Number:</b> _____	<b>6. Email Address:</b> _____	
<b>7. Occupation:</b> _____	<b>8. Date of Birth:</b> /      / <i>(day) (month) (year)</i>	
<b>9. If applicant is a business, select type of business:</b> <input type="checkbox"/> Self Employed <input type="checkbox"/> Partnership  <input type="checkbox"/> Company <input type="checkbox"/> Other (please specify) _____		

**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

<b>10. If applicant is a business, state name(s) of Owner(s)/Partner(s)/ Director(s):</b>  _____  _____	
<b>11. Registration Date:</b>  /      / <i>(day) (month) (year)</i>	<b>12. Date of commencement of operations:</b>  /      / <i>(day) (month) (year)</i>
<b>13. Employer's Name and Address:</b>  _____ _____ _____ _____	<b>14. Employer's Contact Number &amp; Email Address:</b>  _____ _____
<b>15. Purpose of Certificate:</b>  <input type="checkbox"/> tender for a government contract <input type="checkbox"/> application for concession <input type="checkbox"/> application for permanent residence <input type="checkbox"/> application for economic residence <input type="checkbox"/> application for extension of work permit	
<b>16. Is income tax deducted from your earnings under P.A.Y.E.?</b>  <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>17. Is social security deducted from your earnings?</b>  <input type="checkbox"/> Yes <input type="checkbox"/> No

**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

**18. (a) Have you submitted income tax returns to the Inland Revenue Department for the last six years?**

Yes                       No

**(b) If no, state the reasons:**

\_\_\_\_\_  
\_\_\_\_\_

**19. (a) Have you paid the three instalments due (self-employed persons, businesses and others in receipt of non-emolument income)?**

Yes                       No

**(b) If no, state the reasons:**

\_\_\_\_\_  
\_\_\_\_\_

**20. (a) Have you paid income tax for previous years?**

Yes                       No

**(b) If no, state the reasons:**

\_\_\_\_\_  
\_\_\_\_\_

**21. Are you the registered owner of property on Montserrat?**

Yes                       No

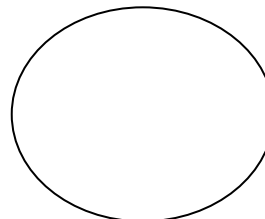


**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

<b>22. If yes to question 21, state the property Registration Section, Block and Parcel Number:</b>	
(1) Block _____ Parcel _____ in the _____ Registration Section	
(2) Block _____ Parcel _____ in the _____ Registration Section	
(3) Block _____ Parcel _____ in the _____ Registration Section	
<b>23. (a) If yes to question 21, have you paid property tax for previous years?</b>	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>(b) If no, state the reasons:</b>	
_____	
_____	
<b>24. Brief Description of Tender:</b>	
_____	
_____	
<b>25. Closing date of tender:</b>	
/      /	
<i>(day) (month) (year)</i>	
I declare that the particulars stated in this application are true and correct.	
	Business Stamp or Seal



**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

<p>_____ Applicant's/Authorised Officer's Signature</p> <p>_____ Date</p>	
<b>INLAND REVENUE DIVISION USE ONLY</b>	
<p>Application received by:</p> <p>Date of receipt:</p> <p>Fee Payment Receipt No.:</p>	<p>_____</p> <p>_____</p> <p>R# _____</p>
<p>Certificate approved/issued by:</p> <p>Certificate Number:</p> <p>Date Issued:</p>	<p>_____</p> <p>_____</p> <p>_____</p>

**MONTserrat**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

FORM 2

(Section 5)

MONTserrat

INLAND REVENUE DIVISION

**TAX COMPLIANCE CERTIFICATE**

Certificate Number \_\_\_\_\_

IRD File No. \_\_\_\_\_

I certify that \_\_\_\_\_ of \_\_\_\_\_ has satisfied his/its obligations in respect of the payment of income tax, property tax and social security contributions in Montserrat for the purposes of the Income and Corporation Tax Act, the Property Tax Act and the Social Security Act.

This Certificate expires on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Comptroller of Inland Revenue”.

**MONTSERRAT**

Tax Compliance Certificate (Amendment) Act, 2017

No. 2 of 2017

---

**8. Second Schedule deleted**

The Second Schedule to the principal Act is deleted.

(Sgd.) Shirley Osborne  
**SPEAKER**

Passed by the Legislative Assembly this 2nd day of May, 2017.

(Sgd.) Judith Baker  
**CLERK OF THE LEGISLATIVE ASSEMBLY**