



MONTSERRAT

## CHAPTER 17.25

# TAX COMPLIANCE CERTIFICATE ACT

### Revised Edition

showing the law as at 1 January 2019

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)

Amended by Act 2 of 2017 .. in force 8 May 2017

Page

3





MONTSERRAT

## CHAPTER 17.25

# TAX COMPLIANCE CERTIFICATE ACT

### Revised Edition

showing the law as at 1 January 2019

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)

Amended by Act 2 of 2017 .. in force 8 May 2017

Page  
3



**CHAPTER 17.25**

**TAX COMPLIANCE CERTIFICATE ACT**

**ARRANGEMENT OF SECTIONS**

SECTION

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

SCHEDULE

---

**TAX COMPLIANCE CERTIFICATE ACT**

*(Acts 8 of 2012 and 2 of 2017)*

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

**Commencement**

*[8 May 2017]*

**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;

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

“**Minister**” means the Minister responsible for Finance; and

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

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

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

*(Amended by Act 2 of 2017)*

### Requirement for a Tax Compliance Certificate

3. 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,

must include with his or its submission or application a valid Tax Compliance Certificate. *(Amended by Act 2 of 2017)*

### Application

4. A person may apply to the Comptroller for a Tax Compliance Certificate using Form 1 of the 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) a fee of \$20; and
- (c) any other information required.

*(Amended by Act 2 of 2017)*

### Issuance of Tax Compliance Certificate

5. (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
- (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.

*(Substituted by Act 2 of 2017)*

### **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.

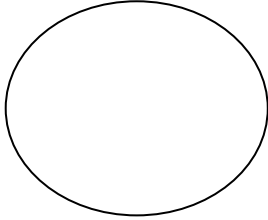
**SCHEDULE**  
**FORM 1**  
*(Section 4)*

**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 behalf of a business):</i>  _____	<b>2. Social Security Number:</b>  _____
<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) _____	

<b>10. If applicant is a business, state name(s) of Owner(s)/Partner(s)/ Director(s):</b>  _____  _____	
<b>11. Registration Date:</b>  / / (day) (month) (year)	<b>12. Date of commencement of operations:</b>  / / (day) (month) (year)
<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
<b>18. (a) Have you submitted income tax returns to the Inland Revenue Department for the last six years?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(b) If no, state the reasons:</b>  _____	
<b>19. (a) Have you paid the three instalments due (self-employed persons, businesses and others in receipt of non-emolument income)?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(b) If no, state the reasons:</b>	

<hr/> <hr/>
<p><b>20. (a) Have you paid income tax for previous years?</b></p> <p style="margin-left: 40px;"><input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p><b>(b) If no, state the reasons:</b></p> <hr/> <hr/>
<p><b>21. Are you the registered owner of property on Montserrat?</b></p> <p style="margin-left: 40px;"><input type="checkbox"/> Yes      <input type="checkbox"/> No</p>
<p><b>22. If yes to question 21, state the property Registration Section, Block and Parcel Number:</b></p> <p style="margin-left: 40px;">(1) Block _____ Parcel _____ in the _____ Registration Section</p> <p style="margin-left: 40px;">(2) Block _____ Parcel _____ in the _____ Registration Section</p> <p style="margin-left: 40px;">(3) Block _____ Parcel _____ in the _____ Registration Section</p>
<p><b>23. (a) If yes to question 21, have you paid property tax for previous years?</b></p> <p style="margin-left: 40px;"><input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p><b>(b) If no, state the reasons:</b></p> <hr/> <hr/>
<p><b>24. Brief Description of Tender:</b></p> <hr/> <hr/>
<p><b>25. Closing date of tender:</b></p> <p style="margin-left: 40px;">/ /</p> <p style="margin-left: 40px;">(day) (month) (year)</p>
<p>I 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 Stamp or Seal</p> 
<p><b>INLAND REVENUE DIVISION USE ONLY</b></p>	
<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>

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.  
\_\_\_\_\_