

St. Christopher (St. Kitts) & Nevis Inland Revenue Department

Industry Advisory

CIT-101 Return for Reporting Period 2024

BASSETERRE, ST. KITTS, 6th March 2025 (Inland Revenue Department) – The St. Kitts and Nevis Inland Revenue Department (SKNIRD) wishes to advise all entities registered as International Companies under the Companies Act Cap. 21.03, Nevis International Business Corporations (NIBCs) under the Nevis Business Corporation Ordinance and Nevis Limited Liability Corporations (NLLCs) under the Nevis Limited Liability Company Ordinance that the Department is ready to accept filings for the 2024 CIT-101 Return. Do note that there have been no revisions to the questions. The entities will be required to file the CIT-101 Return electronically, via the URL https://www.sknird.com/cit-101/. Please be reminded that the manual forms are not to be submitted to the IRD, as all filings must be done through the CIT-101 Portal.

As part of our ongoing commitment to enhancing security, the SKNIRD has implemented Two-Factor Authentication (2FA) for all users accessing the CIT-101 Portal. This additional layer of security helps protect user accounts from unauthorized access and potential cyber threats. A manual has been created to guide users in the 2FA process and can be accessed upon log in to the CIT-101 Portal.

The deadline for the submission of the 2024 CIT-101 Return is **Tuesday 15th April 2025.**

The SKNIRD would like to thank the registered agents and entities for their continued cooperation and compliance in filing the required CIT-101 Returns.

If you have any questions regarding the Return, please contact us via email at aeoi.skn@ird.gov.kn.

Competent Authority for Exchange of Information

Authorized Signatory

The Inland Revenue Department is charged with administering the tax laws of the Federation in an efficient and equitable manner, to promote voluntary compliance to maximize Revenue for the development of the Federation at the least cost to the public and in a manner that warrants the highest degree of public confidence in our integrity, efficiency, and fairness. The Inland Revenue Department is the prime revenue collections agency for the Government of St. Kitts and Nevis within the Ministry of Finance, located at Bay Road, Basseterre, St. Kitts and Charlestown, St. Kitts and Nevis, West Indies.