

NEVIS - SIMPLIFIED TAX RETURN OBLIGATION

Pursuant to the provisions of the **Income Tax Act Cap 20.22**, all Nevis Business Corporations (“NBCs”) and Nevis Limited Liability Companies (“LLCs”) are required to file annually a Corporate Income Tax Return (“CIT-101”).

Any entity incorporated in St. Christopher and Nevis are obliged to **file Simplified Tax Return (CIT-101) Corporate Income Tax Return every year**. This also includes any non-residents (whether a corporation or otherwise) with a permanent business establishment in St. Kitts or Nevis.

A corporation is required to file even if it does not have any business transactions during the year.

Deadline:

The regulatory deadline to file the CIT-101 for the base year **1 January 2025 to 31 December 2025** is **April 15, 2026**.

Please find attached the blank form for your reference [CIT-101 V5](#). Kindly send us the executed form in order to proceed with the submission of the period 2024. We also attach the CIT-101 Return Guidelines issued by the Competent Authority [CIT-101Guidelines](#).

Penalties:

We encourage compliance with any outstanding STR and current STR reports by **March 15, 2026**, to avoid the risk of delayed processing and penalties of up to **ECD 10,000** (approximately **USD 3,700** based on the current exchange rate) for non-compliance, such as failing to report within the prescribed deadline.

If you have any questions or require additional assistance, please do not hesitate to contact us at quijano@quijano.com.