



**GOVERNMENT OF SAINT CHRISTOPHER AND NEVIS
INLAND REVENUE DEPARTMENT**

December 28th, 2023

TO WHOM IT MAY CONCERN

Re: Extension of 2024 Business & Occupation Licence Renewal

We are excited to share a significant milestone in our commitment to enhancing the tax experience for all our customers and stakeholders. The Inland Revenue Department (IRD) is proud to introduce our new Tax Administration System, SMARTS (Sustainable Modernized Administrative Revenue Tax System), scheduled to go live on January 23rd, 2024.

SMARTS represents a remarkable advancement in our ongoing efforts to provide a more efficient and user-friendly tax administration system. We believe this development will significantly benefit our customers and the department.

To ensure a seamless transition and give our customers ample time to familiarise themselves with the new system, we have extended the 2024 Business and Occupation Licenses deadline to March 31st, 2024. This extension also means that the 2023 Business and Occupation Licenses will now expire on March 31st, 2024, rather than the previous deadline of December 31st, 2023.

The renewal process for the 2024 Business & Occupation Licenses will commence on January 23rd, 2024, coinciding with the launch of SMARTS. We kindly request that you refrain from making any payments for Business & Occupation Licenses until the system is officially launched.

We greatly appreciate any courtesies your organisation may extend to our customers during this transitional period. Your cooperation and support are invaluable as we work together to usher in this new era of tax administration.

Should you have any questions or concerns, please do not hesitate to contact the Department at (869) 465-8485 or via email at inlandrevenue@ird.gov.kn. Our team is readily available to assist you.

Thank you for your continued partnership and trust in the Inland Revenue Department.

Warm regards



Edward Gift
Comptroller