

SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT



S-10

STAMP DUTY (S-10): REVENUE RECEIPT VOUCHER INSTRUCTIONS

The Stamp Duty Form (S 10) is a revenue voucher which captures the fees and duties levied on legal documents, and should be completed by a vendor, purchaser or agent. NB: If there are multiple vendors or purchasers, please complete the stamp duty supplemental (S10/S) form to provide the additional information.

TYPE OF DOCUMENT: *Enter the type of document that will be processed eg. Bill of Sale. This is required.*

LAWYER / FIRM / INSTITUTION *Enter the name of the enterprise, business or individual submitting this form. This is required.*

RELATING TO: *State if the stamp duty transaction involves land, land and building, condominium or any other type of property or agreement. This is required.*

Some stamp duty transactions such as Bills of Sale and Property Transfer will require both vendor and purchaser sections to be completed. Other transactions such as the stamping of cheques, will require only section (1) to be completed.

SECTION 1 - VENDOR / FROM

LAST, FIRST, MIDDLE NAME: *Enter the first, middle, last names of the vendor if the vendor is an individual. This is required.*

DATE OF BIRTH: *Enter the birthdate of the individual. This is required.*

COMPANY NAME: *Enter the registered name of the company if the vendor is a company. This is required.*

ADDRESS: *Enter the full address of the individual or the company including street, city/town/village, state, country and postal code where applicable.*

PHONE NUMBERS: *Enter the phone numbers of the vendor. This is required.*

E-MAIL: *Enter the e-mail address of the vendor. This is required.*

NATIONALITY: *Enter the nationality of the vendor. This is required.*

SOCIAL SECURITY NO. (SKN): *Enter the St Kitts/Nevis social security number of the vendor. This is required if the individual is a national of the Federation.*

TYPE OF IDENTIFICATION: *Enter the other type of identification submitted with the associated number. This is required.*

SECTION 2 - PURCHASER / TO

LAST, FIRST, MIDDLE NAME: *Enter the first, middle, last names of the purchaser if the purchaser is an individual. This is required.*

DATE OF BIRTH: *Enter the birthdate of the individual. This is required.*

COMPANY NAME: *Enter the registered name of the company if the purchaser is a company. This is required.*

ADDRESS: *Enter the full address of the individual or the company including street town/village and country including any address codes. This is required.*

PHONE NUMBERS: *Enter the contact phone numbers of the purchaser including a mobile number. This is required.*

E-MAIL: *Enter the contact e-mail address of the purchaser. This is required.*

NATIONALITY: *Enter the nationality of the purchaser. This is required.*

SOCIAL SECURITY NO. (SKN): *Enter the St Kitts/Nevis social security number of the vendor. This is required if the individual is a national of the Federation..*

TYPE OF IDENTIFICATION: *Enter the other type of identification submitted and the associated number. This is required for identification purposes only.*

SECTION 3 - REAL PROPERTY IDENTIFICATION

For stamp duty transactions which involve real property Section 3 must be completed.

LOT NO. / LAND SIZE: *Enter the Lot number, Land size, Register Book, Liber, Volume number or Folio number of the land or land and building associated with this transaction.*

ADDRESS: *Enter the full address of the location of the property, including the island on which the property is located. This is required.*

SECTION 4 - PARTICULARS OF DOCUMENT / TRANSACTION

This section (4) must be completed if the document is a Bill of Sale or not related to Real Property

VEHICLE PLATE NO/ MODEL: *Enter the particulars of the transaction in the available space. If the transaction involves a vehicle the identifying YEAR / CHASSIS NO, ETC: vehicle information is required.*

SECTION 5 - STAMP DUTY

This section is required for all documents.

CONSIDERATION/ STAMP DUTY / FEES *This Section (5) is required to be completed regardless of the type of document. The consideration, stamp duty payable and fees (if any) payable are entered in this area. The total of all the items is to be entered. This is the amount to be paid to the Inland Revenue Department before the document is processed.*

SECTION 6 - DECLARATION

The Declaration, which is stated in section 6, is to be read by the vendor/purchaser or their representatives, signed and dated. This outlines the consequences in submitting false information

SIGNATORY NAME/ DATE: *Signatory must enter their full name, sign and date the S-10 form.*

If the Stamp Duty Form is not signed, excludes relevant information or has the incorrect stamp duty and/or fees, will be returned for correction and resubmission.

SECTION 7 - OFFICIAL USE

SECTION 7 TO BE LEFT BLANK