

蒙特塞拉特岛税收居民身份认定规则

一、个人

所得与公司税法（ICTA）第 17.01 章节对税收居民的概念作出了定义，第 40（4）款规定，在评估税收居民身份的相关年度内，符合下列条件的视为蒙特塞拉特岛税收居民：

（a）符合下列任一条件的个人

（i）在蒙特塞拉特岛境内拥有永久性居住地且在该纳税年度内实际居住达到足够的时间；如果审计官认定其在整个纳税年度内因教育、医疗、代表政府履行职责或者参加政府赞助的劳动计划等原因不在境内，则不影响对其税收居民身份的认定；

（ii）一个基本年度内在蒙特塞拉特岛境内居住时间达到 183 天的个人；

（iii）一个基本年度内在蒙特塞拉特岛境内居住一定时间且居住与前一年或后一年相连，前一年度或后一年度满足（ii）中的居民身份认定条件。

（b）遗产：根据上述（a）条的定义，依据财产所有人在去世前的税收居民身份而确定；

（c）在蒙特塞拉特岛境内成立的信托或实体。

二、实体

所得与公司税法第 40（4）（c）款规定，符合下列条件

的实体视为蒙特塞拉特岛税收居民：

(c) 信托或者实体：在蒙特塞拉特岛境内成立的信托或者实体。

三、不视为税收居民的实体

所得与公司税法对于不视为税收居民的实体未作一般规定。一般情况下，若未满足上述“蒙特塞拉特岛税收居民”中提到的比如个人、遗产和信托对于居民身份的定义，即视为非居民。

此外，判定税收居民身份时对于蒙特塞拉特岛本国法律没有做出具体规定的情形，还会综合考虑以及国际法与已结案的税法案例。

已结案的相关税法案例表明，在蒙特塞拉特岛境内注册成立或者主要管理机构或实际控制机构在蒙特塞拉特岛境内的实体视为蒙特塞拉特岛税收居民。

四、联系方式

Violette R. Silcott

Comptroller of Inland Revenue

P. O. Box 99, Brades

Montserrat MSR1110

联系电话：664-491-2463 或 664-491-3211

传真：664-491-2453

电子邮件：SilcottV@gov.ms (个人邮箱地址)

蒙特塞拉特岛纳税人识别号编码规则

蒙特塞拉特岛已出台纳税人识别号或具有同等效力的号码的相关政策，具体实施工作尚未开展。

目前蒙特塞拉特岛尚未发放纳税人识别号或具有同等效力的识别号码。

资料来源：

蒙特塞拉特岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Montserrat-Tax-Residency.pdf>

蒙特塞拉特岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Montserrat-TIN.pdf>

Montserrat- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

The Income and Corporation Tax Act Cap 17.01 (ICTA), [Laws of Montserrat - Income and Corporation Tax - CAP. 17.01 - Revision Date: 1 Jan 2013] defines residency for tax purposes. Section 40 (4) of the ICTA, in relation to a year of assessment, defines “resident of Montserrat” (which includes individuals, estate of a deceased person, trust or a body of persons), as follows:

(a) in the case of an individual, that—

(i) his permanent place of abode is in Montserrat and that he is physically present therein for some period of time during the basic year unless the Comptroller is satisfied that his absence throughout the whole of the basic year was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or for any other

purpose which, in the opinion of the Comptroller is reasonable; or

(ii) he is physically present in Montserrat for not less than 183 days during the basic year; or

(iii) he is physically present in Montserrat for some period of time during the basic year and that such period is continuous with a period of physical presence during the basic year for the immediately preceding or succeeding year of assessment of such duration as to qualify him for the status of a resident for such preceding or succeeding year under subparagraph (ii);

(b) in the case of an estate of a deceased person, that immediately prior to his death the deceased person qualified for the status of a resident under paragraph (a);

(c) in the case of a trust or a body of persons, that such trust or body of persons was established in Montserrat.

Section II –Criteria for Entities to be considered a tax resident

Section 40 (4) (c) of the Income and Corporation Tax Act under the definition for “resident in Montserrat” states that entities are considered resident if:

(c) in the case of a trust or a body of persons, that such trust or body of persons was established in Montserrat.

Section III –Entity types that are as a rule not considered tax residents

The Income and Corporation Tax Act does not have a general rule for deeming entities as non-tax resident. However if the criteria highlighted in the definition above of a “resident in Montserrat” are not met the individual, estate of a deceased person,

trust or a body of persons would be deemed as a non-resident for tax purposes.

In addition, consideration is given to International Law and decided tax cases are used as a bench mark in determining residency here on Montserrat where these are not clearly determined in the definitions outlined in the legislation.

Decided cases have shown that an entity is will be tax resident in Montserrat where it is incorporated or managed and controlled in the Montserrat.

Section IV –Contact point for further information

Violette R. Silcott
Comptroller of Inland Revenue
P. O. Box 99, Brades
Montserrat MSR1110
Tel: 664-491-2463 or 664-491-3211
Fax: 664-491-2453
Email: SilcottV@gov.ms (Individual)

Montserrat -Information on Tax Identification Numbers

Although a policy decision has been made here on Montserrat to introduce a unique Tax Identification number or a similar name this has not been implemented.

Therefore Montserrat does not issue Tax Identification Numbers or other equivalent identifier for tax purposes.