

圣文森特和格林纳丁斯税收居民身份认定规则

一、个人

圣文森特和格林纳丁斯所得税修正法案第 435 章注释条款关于“圣文森特和格林纳丁斯税收居民”定义如下：

(a) 个人满足以下条件的认定为税收居民：

(i) 在圣文森特和格林纳丁斯境内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) 一个纳税年度内在圣文森特和格林纳丁斯境内实际居住达到 183 天；

(iii) 一个纳税年度内在圣文森特和格林纳丁斯境内实际停留一定的时间，且两年内（前一年或后一年）连续累计居留时间符合前述第（ii）条规定。

(b) 过世前符合（a）中描述的居民定义的死者的遗产；

(c) 在圣文森特和格林纳丁斯境内成立的信托或者法人团体；

(d) 公司满足以下条件的可认定为圣文森特和格林纳丁斯税收居民：

(i) 公司注册地位于圣文森特和格林纳丁斯境外，但其管理和控制在境内实施；

(ii) 公司注册地位于圣文森特和格林纳丁斯境内。

二、实体

所得税法案注释条款所定义的“人”包含个人、信托、死者遗产、公司、合伙企业以及其他形式的法人。

根据所得税法案注释条款，就一个纳税年度而言，“圣文森特和格林纳丁斯税收居民”的定义如下：

过世前符合(a)中描述的居民定义的死者的遗产；

在圣文森特和格林纳丁斯境内成立的信托或者法人团体；

公司满足以下任一条件的可认定为圣文森特和格林纳丁斯税收居民：公司注册地位于圣文森特和格林纳丁斯境外，但其管理和控制行为在境内实施的；公司注册地位于圣文森特和格林纳丁斯境内。

三、不视为税收居民的实体

所得税法案第 25 章节提到了所得税免税条款，以下收入免税：

- 依据国际商业公司法注册的国际商业公司的收入，并符合相关条件；

- 宗教机构、慈善机构和公共教育机构不以营利为目的的行为产生的收入，但主要为帮助残疾人士学习实践贸易或者技能的商业行为除外；

- 地方政府的收入；

- 立法机构的收入；

- 注册建筑协会、互助会或者合作社的收入。

根据所得税法案第 66A 章节，如果个体向境外注册的外资保险公司按照保险政策支付保费，且圣文森特和格林纳丁斯没有该类险种，则该保费支付款不需扣缴预提所得税。因此，如果外资保险公司不在圣文森特和格林纳丁斯境内注册，涉及不适用于圣文森特和格林纳丁斯境内的险种，那么支付给该公司该险种的保费不需扣缴预提所得税。

符合所得税法案第 66A 章节的外资保险公司不具有税收居民身份。

尽管有前述规定，但所得税法案第 66A 章节规定对于所有支付给非居民的款项实行强制扣税，即预提所得税。如果款项支付给圣文森特和格林纳丁斯境外的人，则这个人视为非居民。扣缴预提所得税的扣除义务由向非居民支付款项的人承担。

所得税法第三部分列明了需扣缴预提所得税的非居民支付类别：

- 利息或贴现

- 不动产相关的租金、费用
- 动产相关的特许权使用费、租金
- 管理费
- 佣金或酬金，第 68 章规定的雇佣相关的收入除外，在圣文森特和格林纳丁斯境内的旅馆经营者和出口商为了向境外销售商品和提供服务而产生的所有佣金、广告费和其他促销费应免税

- 年金或其他定期支付的款项，包括赡养费或生活费
- 与上述收入性质类似的信托收益
- 保费（不包括再保费）
- 其他收入形式

所得税法案第 22（1）章节中规定，非居民的应税收入不向其本人直接征收，而是向其代理人征收。代理人指的是以下居民：

（a）在圣文森特和格林纳丁斯境内对该非居民的财产拥有管理和控制权；

（b）非居民委托其开展活动；

（c）与非居民开展旨在逃避税的交易。

四、联系方式

Kezi Francis-legal officer, Inland Revenue Department, Halifax Street, Kingstown, St. Vincent and the Grenadines, St. Vincent and the Grenadines.

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圣文森特和格林纳丁斯纳税人识别号编码规则

一、纳税人识别号介绍

根据所得税法案和增值税法案，需向所有负有纳税义务的税收居民发放纳税人识别号（TINs）。

此处“人”的定义包含个人、信托、死者遗产、公司、合伙企业以及其他形式的法人。纳税人识别号在纳税人登记缴税时发放。

当纳税人登记的税种多于一个时，在原有纳税人识别号基础上额外增加数字以区分不同税种。

纳税人识别号发放给纳税人后由纳税人永久持有。税务部门不更新纳税人识别号，也不改变纳税人识别号的结构。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

税务部门发放的纳税人识别号由数字组成，通过“SIGTAS -税收数据存储和管理系统”自动生成。

三、如何找到纳税人识别号

纳税人识别号载于税务部门颁发的国家驾驶执照上，也载于税务部门给纳税人开具的缴税回单上。

四、国内网站信息

无

五、联系方式

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资料来源:

圣文森特和格林纳丁斯税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Saint-Vincent-and-the-Grenadines-Residency.pdf>

圣文森特和格林纳丁斯纳税人识别号编码规则:

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

St. Vincent and the Grenadines - Information on residency for tax purposes

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

The Interpretation section of the Income Tax Act Cap. 435 of the Revised Laws of St. Vincent and the Grenadines defines the phrase “resident in St. Vincent and the Grenadines” in relation to a year of tax assessment as follows:

- (a) In the case of an individual, includes a person –
 - (i) whose permanent place of abode is in St. Vincent and the Grenadines and that he is physically present therein for some period of time in the basis period for that year of assessment, unless the Comptroller is satisfied that his absence throughout the whole of the basis period was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or under a Government sponsored labour scheme,
 - (ii) who is physically present in St. Vincent and the Grenadines for not less than 183 days in the basis period for that year of assessment, or
 - (iii) who is physically present in St. Vincent and the Grenadines for some period of time in the basis period for that year of assessment and such period is continuous with a period of physical presence in the basis period 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, mean 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 body of person, means that such trust or body of persons was established in St. Vincent and the Grenadines; and
- (d) in the case of a company, means that such company was –
 - (i) if incorporated outside St. Vincent and the Grenadines, managed or controlled in St. Vincent and the Grenadines, or
 - (ii) incorporated in St. Vincent and the Grenadines.

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

The Interpretation Section of the Income Tax Act defines the term “person” for the purposes of the Act as including an individual, a trust, the estate of a deceased person, a company, a partnership and every other judicial person.

Under the definition of “resident in St. Vincent and the Grenadines” in relation to a year of tax assessment, provided for in the Interpretation Section of the Income Tax Act –

in the case of an estate of a deceased person, means that immediately prior to his death, the deceased person qualified for the status of resident;

in the case of a trust or body of persons, means that such trust or body of persons was established in St. Vincent and the Grenadines; and

in the case of a company, means that such company, if incorporated in St. Vincent and the Grenadines is managed and controlled in St. Vincent and the Grenadines or if such company was incorporated in St. Vincent and the Grenadines.

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

Under section 25 of the Income Tax Act, which provides for the Exemption of Income Tax, the following are included in the items that exemption from income tax –

- the income of any international business company registered under the International Business Companies Act, to the extent and subject to such conditions as are provided in the International Business Companies Act as for the time being in force
- the income of any religious, charitable or educational institution of a public character in so far as such income is not derived from a business carried on by it for profit, other than a business carried on for the primary purpose of assisting disabled persons to learn or exercise a trade or skill
- the income of any local authority
- the income of any statutory authority
- the income of any registered building society, friendly society or co-operative society

In accordance with section 66A of the Income Tax Act, where a person makes any payment to a foreign insurance company that is not registered in St. Vincent and the Grenadines in the form of premiums incurred under a policy of insurance in respect of a class of insurance business that is not available in St. Vincent and the Grenadines, tax shall not be deducted from such payments. Therefore, provided that the foreign insurance company is not registered in St. Vincent and the Grenadines, that the payment made to the said insurance company is in the form of premiums incurred under a policy of insurance in respect of a class of insurance business that is not

available in St. Vincent and the Grenadines, then tax will not be deducted from the payment.

A foreign insurance company that satisfies that criteria stated in section 66A of the Income Tax Act will be considered to have no tax residence in St. Vincent and the Grenadines.

Notwithstanding the above, section 66 of the Income Tax Act provides for the mandatory deduction of tax from all payments made to non-residents. This tax type is called withholding tax. A person will be deemed a non-resident in this instance if such payment is made to a person with an address outside St. Vincent and the Grenadines. The onus is on the person making payments to the non-resident to deduct the requisite amount for withholding tax.

The Third Schedule of the Income Tax Act provides the category of payments made to non-residents from which withholding tax should be deducted:

- interest or discounts
- rental, lease, premium or licence in respect of real property
- royalties and rentals of moveable property
- management charge
- commission or fee, not being in respect of an employment to which section 68 applies (section 68 relates to the deduction of tax by employers under the PAYE regime) provided that all commission, advertising and other promotional payments made by hoteliers and exporters in St. Vincent and the Grenadines for the sale of goods and services performed outside St. Vincent and the Grenadines shall be exempt from income tax
- annuities or other periodic payments, including payments by way of alimony or maintenance
- the distribution of income of a trust, being income of the kind specified in the previous subparagraphs
- insurance premiums excluding re-insurance premiums
- any other payments of an income nature

Section 22 (1) of the Income Tax Act provides that the chargeable income of a non-resident shall, where it is not charged to the tax directly on him, be charged to tax on his agent in the same amount as would be charged on the non-resident. An agent for the purposes of section 22 means a resident who –

- (a) has the management or control of property in St. Vincent and the Grenadines of such non-resident;
- (b) is appointed by the non-resident to act on his behalf; or

(c) carries on business with a non-resident in transactions which, in the Comptroller's opinion, are designed to avoid tax liability

Section IV - Contact point for further information

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St. Vincent and the Grenadines - Information on Tax Identification Numbers

Section I – TIN Description

Tax Identification Numbers (TINs) are issued to any taxable person who is required to pay taxes in accordance with the Income Tax Act and the Value Added Tax Act.

The term “person” includes an individual, a trust, the estate of a deceased person, a company, a partnership and every other judicial person. Upon registration for the payment of the requisite tax types, each person is issued a TIN.

If a person is registered for the payment of more than one tax type, the root of the TIN remains standard, with additional digits added to differentiate between the various tax types.

Upon the assignment of a TIN to a tax payer, the tax payer maintains that TIN perpetually. At present, the Inland Revenue Department does not renew our TINs. Additionally, there have been no changes made to the structure of our TINs.

Automatic issuance of TINs to all residents for tax purposes:

Individual: YES

If no, instances where individuals are not being automatically issued a TIN are:

Entities(as defined by the CRS): YES

If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

The TINs issued by the Inland Revenue Department are strictly numeric in structure and are automatically generated by SIGTAS - the Department’s data storage and management system for tax purposes.

Section III – Where to find TINs

Taxpayers’ TINs can be found on the National Drivers Licence Identification card which is issued by the Inland Revenue Department. The TINs are also found on all receipts issued by the Inland Revenue Department to tax payers upon the payment of any tax type.

Section IV – TIN information on the domestic website

N/A

Section V – Contact point for further information

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