

No. 5 of 2010.

*Unincorporated Business Tax Act, 2010.*

Saint Christopher  
and Nevis.

## ARRANGEMENT OF SECTIONS

Section

### **PART I – PRELIMINARY MATTERS**

1. Short title.
2. Application of Act
3. Interpretation.

### **PART II – IMPOSITION OF TAX ETC.**

4. Imposition of tax .
5. Calculation of tax .

### **PART III – MISCELLANEOUS PROVISIONS**

6. Liability of partnerships .
7. Returns
8. Application of the Tax Administration and Procedures Act .
9. Regulations.
10. Transitional provisions