

# **Act (2010:1446) on agreements between Sweden and Saint Christopher (Saint Kitts) and Nevis for the exchange of information in tax matters**

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The agreement on the exchange of information in tax matters to the Government of Sweden and Saint Christopher (Saint Kitts) and Nevis government signed March 24, 2010 shall apply as law in this country. The contract is written in English and in an appendix to this Act.

## **Transitional provisions**

2010:1446

1. This Act comes into force on the day the Government.

2nd This law is effective for tax years beginning with the date of entry into force of the Convention or, if there is no tax, the tax levied on the date when the Act comes into force. In matters that constitute criminal tax matters under the contract law apply from the effective date.

## **Annex**

AGREEMENT BETWEEN THE GOVERNMENT OF SWEDEN AND THE GOVERNMENT OF SAINT CHRISTOPHER (SAINT KITTS) AND NEVIS FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

The Government of Sweden and the Government of Saint Christopher (Saint Kitts) and Nevis, desiring to conclude an Agreement for the exchange of information relating to tax matters, have agreed as follows:

## **Article 1**

### Object and scope of the Agreement

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.
2. This Agreement shall not affect the application in the Contracting Parties of the rules on mutual legal assistance in criminal matters.

## **Article 2**

### **Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

## **Article 3**

### Taxes covered

1. The taxes which are the subject of this Agreement are taxes of every kind and description imposed in the Contracting Parties.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

## **Article 4**

## Definitions

1. For the purposes of this Agreement, unless otherwise defined:

a) the term “Saint Kitts and Nevis” means the twin island Federation of Saint Kitts (St. Christopher) and Nevis and, when used in a geographical sense, means the territories of Saint Kitts and Nevis;

b) the term “Sweden” means the Kingdom of Sweden and, when used in a geographical sense, includes the national territory, the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction;

c) the term “Contracting Party” means Sweden or Saint Kitts and Nevis as the context requires;

d) the term “competent authority” means:

(i) in Saint Kitts and Nevis, the Financial Secretary or the Financial Secretary’s authorised representative;

(ii) in Sweden, the Minister of Finance, his authorised representative or the authority which is designated as a competent authority for the purposes of this Agreement;

e) the term “person” includes an individual, a company and any other body of persons;

f) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;

g) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;

h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;

i) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;

j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

k) the term “tax” means any tax to which the Agreement applies;

l) the term “applicant Party” means the Contracting Party requesting information;

m) the term “requested Party” means the Contracting Party requested to provide information;

n) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;

o) the term “information” means any fact, statement or record in any form whatever.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

## **Article 5**

### **Exchange of information upon request**

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1 of the Agreement, have the authority to obtain and provide upon request:

a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;

b) information regarding the ownership of companies, partnerships, trusts, foundations, “Anstalten” and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5. The competent authority of the applicant Party shall provide the following

information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

- a) the identity of the person under examination or investigation;
- b) a statement of the information sought including its nature and the form in which the applicant Party wishes to receive the information from the requested Party;
- c) the tax purpose for which the information is sought;
- d) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
- e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- f) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
- g) a statement that the applicant Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

6. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:

- a) Confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request.
- b) If the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

## **Article 6**

### **Tax examinations abroad**

1. A Contracting Party may allow representatives of the competent authority of the other Contracting Party to enter the territory of the first-mentioned Party to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the second-mentioned Party shall notify the competent authority of the first-mentioned Party of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of one Contracting Party, the competent authority of the other Contracting Party may allow representatives of the competent authority of the first-mentioned Party to be present at the appropriate part of a tax examination in the second-mentioned Party.

3. If the request referred to in paragraph 2 is acceded to, the competent authority of the Contracting Party conducting the examination shall, as soon as possible, notify the competent authority of the other Party about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the first-mentioned Party for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the Party conducting the examination.

## **Article 7**

### Possibility of declining a request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.

2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

(a) produced for the purposes of seeking or providing legal advice; or

(b) produced for the purposes of use in existing or contemplated legal proceedings.

4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (*ordre public*).

5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a national of the requested Party as compared with a national of the applicant Party in the same circumstances.

## **Article 8**

## **Confidentiality**

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the domestic laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

## **Article 9**

### **Costs**

Incidence of costs incurred in providing assistance shall be agreed by the competent authorities of the Contracting Parties.

## **Article 10**

### **Implementation legislation**

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

## **Article 11**

### **Mutual agreement procedure**

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Articles 5 and 6.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.

## **Article 12**

## Entry into force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the entry into force of this Agreement.
2. The Agreement shall enter into force on the thirtieth day after the receipt of the later of these notifications and shall thereupon have effect
  - (a) for criminal tax matters, from the date of entry into force;
  - (b) for all other matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.

## Article 13

### Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement, through diplomatic channels, by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.
2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information obtained under the Agreement. In witness whereof the undersigned being duly authorised thereto have signed the Agreement.  
Done at Paris, this 24th day of March 2010, in duplicate in the English language.

**For the Government of Sweden**

**Per Holmström**

For the Government of Saint Christopher (Saint Kitts) and Nevis

James E. Williams

(Translation)

## AGREEMENT BETWEEN THE GOVERNMENT OF SWEDEN AND SAINT CHRISTOPHER (SAINT KITTS) AND NEVIS GOVERNMENT ON THE EXCHANGE OF INFORMATION IN TAX MATTERS

Government of Sweden and Saint Christopher (Saint Kitts) and Nevis, desiring to conclude an Agreement for the exchange of information in tax matters, have agreed as follows:

## Article 1



## The scope and application

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be kept confidential in the manner provided in Article 8. The rights to persons by the Requested Party's laws or administrative practices remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

2nd This Agreement shall be without prejudice to the Contracting Parties of the provisions on mutual legal assistance in criminal matters.

## **Article 2**

### **Jurisdiction**

The Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons within its jurisdiction.

## **Article 3**

### Taxes covered

1. The taxes covered by this Agreement are taxes of every kind and description imposed in the Contracting Parties.

2nd This Agreement shall also apply to any identical or substantially similar taxes imposed after the signing of the Agreement in addition to or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and the procedures to obtain information covered by the agreement.

## **Article 4**

### Definitions

1. Unless otherwise stated, the purposes of this Agreement, the following terms as defined below:

- a) "Saint Kitts and Nevis" refers to the twin islands of St. Kitts (St. Christopher) and Nevis federation and, when used in a geographical sense, Saint Kitts and Nevis territories,
- b) the term "Sweden" means the Kingdom of Sweden and, when used in geographical

sense, means the territory of Sweden, Sweden's territorial sea and other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction,

c) "Contracting Party" means Sweden or Saint Kitts and Nevis, depending on the context,

d) "competent authority" relate

1) Saint Kitts and Nevis, Minister of Finance or his authorized representative,

2) in Sweden, the Minister of Finance, his authorized representative or the authority which is designated as a competent authority for the purposes of this Agreement,

e) the term "person" includes an individual, corporation and other body of persons,

f) the term "company" means any body corporate or any entity which is treated as a legal person,

g) "company whose shares are publicly traded company" means any company whose principal class of shares is listed on a recognized stock exchange provided its listed shares can be bought or sold by the public. Shares may be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors,

h) the term "principal class of shares" means the or classes of shares representing a majority of the voting power and value of the company,

in ) "recognized stock exchange" means any stock exchange which the competent authorities of the Contracting Parties have agreed,

j) "collective investment fund or collective investment scheme" means any pooled investment vehicle, irrespective of legal form. "Public collective investment fund or public collective investment scheme" means any collective investment fund or collective investment scheme provided the units, shares or other interests can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors,

k) "tax" means any tax covered of this agreement,

l) "requesting Party" means the Contracting Party requesting information,

m) "requested Party" means the Contracting Party requested to provide information,

n) "measures to obtain information" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information,

o) the term "information" means any fact, statement or record in any form whatever.

2nd Where a Contracting Party of this Agreement at any time shall be deemed, unless the context otherwise requires, any term not defined therein shall have the meaning which it has at that time under the Party's law and the meaning which it has under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

## Article 5

### Exchange of information upon request

1. The competent authority of the requested Party shall provide upon request information for the purposes specified in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the requested Party if such conduct occurred in the requested Party.

2nd If the information is available to the competent authority of the requested Party is not sufficient to accommodate a request for information, the requested Party shall - notwithstanding that the requested Party may not need such information for its own tax purposes - take all relevant measures to obtain and provide the requested information.

third If the competent authority of a requesting party specifically requests it, the competent authority of the requested Party - to the extent that this is permitted under its domestic laws provide information under this Article in the form of depositions of witnesses and authenticated copies of original documents.

4 . Each Contracting Party shall ensure that it has the authority through its competent authorities, at the request and for the purposes specified in Article 1 of the Agreement, obtain and provide:

a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees,

b) information regarding the ownership of companies, partnerships, trusts, foundations, "Institution" and other persons, including - subject to the restrictions imposed by Article 2 - ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; in the case of foundations, information on founders, members of the foundation council and beneficiaries. This Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with companies whose shares are publicly traded or public collective investment funds or public collective investment schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5 . Upon request for information under this Agreement, the competent authority of the requesting Party to the competent authority of the requested Party shall submit the following information, in order to show that the information requested is foreseeably relevant:

a) the identity of the person under examination or investigation,

b) a statement of the information sought, including its nature and the form in which the applicant Party wishes to receive the information from the requested Party,

c) the tax purpose for which the the information is sought,

d) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the requested party's jurisdiction,

e) to the extent known, the name and address of any person believed to hold the information requested,

f) a statement that the request is in conformity with the laws and administrative practices of the requesting Party and the competent authority of the requesting Party - if the requested information was within the jurisdiction of the party - could obtain the information under law or statutory administrative practices of the Requesting Party and the request is in conformity with this Agreement,

g) a statement that the applicant Party has pursued all means available to obtain the information at its disposal in its own territory, except those that would give rise to disproportionate difficulties.

6. The competent authority of the requested Party shall as soon as possible to provide the requested information to the requesting party. To ensure a prompt response, the competent authority of the Requested Party:

a) To the competent authority of the requesting party in writing receipt of the request and within 60 days of receipt, notify the competent authority of the Requesting Party of any deficiencies in the request.

b) If the competent authority of the requested Party has been unable to obtain and provide the information requested within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, giving the reasons for not having been able to obtain and provide the information, the existing obstacles or the reasons for its refusal.

## **Article 6**

### Tax examinations abroad

1. A Contracting Party may allow representatives of the competent authority of the other Contracting Party in the first-mentioned Party to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the latter Party shall notify the competent authority of the first-mentioned Party of the time and place of the meeting with these people.

2nd At the request of the competent authority of a Contracting Party, the competent authority of the other Contracting Party may allow representatives of the competent authority of the first Party to attend a tax in that other party to the extent deemed appropriate.

third If the request referred to in paragraph 2, the competent authority of the Contracting Party conducting the examination as soon as possible, notify the competent authority of the other Party about the time and place of the examination, the authority or person authorized to carry out the examination and the procedures and conditions as the first-mentioned Party for the conduct of the investigation. All decisions regarding the conduct of the examination shall be made by the Party conducting the examination.

## **Article 7**

### Possibility of declining a request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for the administration or enforcement of its own tax laws. The competent authority of the Requested Party may decline to assist where the request is not made in accordance with this Agreement.

2nd The provisions of this Agreement shall not impose on a Contracting Party to supply information which would disclose any trade, business, industrial or professional secret or commercial secret or trade process. Notwithstanding the foregoing, information referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

third The provisions of this Agreement shall not impose on a Contracting Party to obtain or provide information, which would reveal confidential communications between a client and an attorney or other legal representative where such communications are:

- a) produced for the purposes of seeking or providing legal advice or
- b) produced for the purposes of use in existing or contemplated legal proceedings.

4th The Requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).

5th A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.

6. The Requested Party may decline a request for information if the requesting party has requested the information for the administration or enforcement of a provision of the requesting Party's tax laws, or any requirement connected therewith, which under the same conditions discriminates against a national of the requested Party as compared with a national of the requesting Party.

## **Article 8**

### **Privacy**

Any information received by a Contracting Party under this Agreement shall be kept confidential in the same manner as information obtained under the domestic laws of that Party and shall be disclosed only to persons or authorities (including courts and administrative bodies) in the Contracting Party's jurisdiction who is concerned with the assessment or collection, enforcement or prosecution, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. It may not be

disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

## **Article 9**

### **Costs**

The Contracting Parties' competent authorities shall agree on the allocation of costs incurred in providing assistance.

## **Article 10**

### **Lagstiftning on implementation**

The Contracting Parties shall enact any legislation necessary to comply with and give effect to the terms of the agreement.

## **Article 11**

### **The procedure Mutual**

agreement

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities to resolve the case by mutual agreement.

2nd The Contracting Parties' competent authorities shall, in addition to what is stated in paragraph 1, may mutually agree on the procedures for the application of Articles 5 and 6.

third The Contracting Parties' competent authorities may communicate directly with each other in order to reach agreement under this Article.

## **Article 12**

Entry into force

1. The Contracting Parties shall notify in writing each other when the actions taken by each of the Parties required for this Agreement enters into force.

2nd The Agreement shall enter into force on the thirtieth day following the later of these notifications have been received and applied

a) for criminal tax matters from the date of entry into force,

b) for all other matters covered in Article 1, for taxable years beginning on the date of entry into force of the Agreement or later, or if no taxable period is, for tax arising on the day of entry into force of the Agreement or later.

## **Article 13**

### **Termination**

1. This Agreement shall remain in force until terminated by a Contracting Party. Each Contracting Party may diplomatically in writing terminate this Agreement by giving notice of termination to the other Contracting Party. In such event, the Agreement shall cease to have effect on the first day of the month next following the expiration of the six month period following the date on which the notice of termination was received by the other Contracting Party.

2nd In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information obtained under the Agreement. In witness whereof the undersigned, being duly authorized thereto, have signed this Agreement.

DONE at Paris, 24 March 2010 in two originals in the English language.

**For the Government of Sweden**

**Per Holmström**

Saint Christopher (Saint Kitts) and Nevis government  
James E. Williams